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Proposed programme budget for the biennium 1998-1999*

Part IX Internal oversight

Section 28 Internal oversight (Programme 25 of the medium-term plan for 1998-2001)

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* The present document contains section 28 of the proposed programme budget for the biennium 1998-1999. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-second Session, Supplement No. 6 (A/52/6/Rev.1)*.

Part IX

Internal oversight

Section 28

Internal oversight

(Programme 25 of the medium-term plan for 1998-2001)

Overview

- 28.1 The Office of Internal Oversight Services was established in September 1994. The purpose of the Office is to assist the Secretary-General in fulfilling his internal oversight responsibilities through the exercise of its functions with regard to monitoring, internal audit, inspection, evaluation and investigations. The Office consists of the Office of the Under-Secretary-General, the Central Evaluation Unit, the Audit and Management Consulting Division, the Central Monitoring and Inspection Unit and the Investigations Section.
- 28.2 The Office is responsible for the implementation of programme 25, Internal oversight, of the medium-term plan for the period 1998-2001 (A/51/6/Rev.1 and Rev.1/Corr.1).
- 28.3 During the biennium 1998-1999, the Office will establish priorities for its work in line with the needs of the substantive departments and the Organization as a whole. The relationship between the Office and the operational funds and programmes will be more substantively defined. Emphasis will be placed further on self-monitoring and self-evaluation on the part of programme managers, with guidance from the Office. The investigation function will be enhanced with the establishment of terms of reference and written procedures, and with the experience gained by the staff. Compliance with the Office's recommendations will be systematically monitored by the responsible unit of the Office.
- 28.4 The estimated percentage distribution of the total resources of the major programme in 1998-1999 would be as follows:

	<i>Regular budget</i>	<i>Extra- budgetary</i>
	<i>(percentage)</i>	
Executive direction and management	11.7	—
Programme of work	88.3	100.0
Total	100.0	100.0

28.5 Within the programme of work, the percentage distribution of resources among subprogrammes would be as follows:

	<i>Regular budget</i>	<i>Extra- budgetary</i>
	<i>(percentage)</i>	
1. Central evaluation	11.2	—
2. Audit and management consulting	52.4	100.0
3. Central monitoring and inspection	12.3	—
4. Investigations	24.1	—
Total	100.0	100.0

Table 28.1 **Summary of requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

<i>Component</i>	<i>1994-1995 expendi- tures</i>	<i>1996-1997 appropri- ations</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1998-1999 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
A. Executive direction and management	679.8	1 545.1	508.2	32.8	2 053.3	126.1	2 179.4
B. Programme of work							
1. Central evaluation	1 328.5	1 730.3	(9.0)	(0.5)	1 721.3	115.2	1 836.5
2. Audit and management consulting	7 033.1	7 754.2	435.7	5.6	8 189.9	440.5	8 630.4
3. Central monitoring and inspection	1 161.2	1 387.4	498.3	35.9	1 885.7	131.5	2 017.2
4. Investigations	797.0	2 594.5	1 104.1	42.5	3 698.6	275.2	3 973.8
Total	10 999.6	15 011.5	2 537.3	16.9	17 548.8	1 088.5	18 637.3

(2) *Extrabudgetary resources*

	<i>1994-1995 expendi- tures</i>	<i>1996-1997 estimates</i>	<i>Source of funds</i>	<i>1998-1999 estimates</i>
			(a) Services in support of:	
	3 404.6	2 680.4	(i) United Nations organizations	3 827.5
			(ii) Extrabudgetary activities	—
	594.4	1 011.3	Support to extrabudgetary	
	1 359.5	582.4	substantive activities	1 012.9
	2 225.8	2 279.7	Technical cooperation activities	644.0
	—	—	Peacekeeping cooperation activities	2 354.8
	—	—	(b) Substantive activities	—
	—	—	(c) Operational projects	—
Total	7 584.3	6 553.8		7 839.2
Total (1) and (2)	18 583.9	21 565.3		26 476.5

Table 28.2 **Summary by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

<i>Object of expenditure</i>	<i>1994-1995 expenditures</i>	<i>1996-1997 appropriations</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1998-1999 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Posts	10 334.2	13 546.5	2 121.6	15.6	15 668.1	976.4	16 644.5
Other staff costs	49.9	116.2	22.3	19.1	138.5	8.2	146.7
Consultants and experts	84.8	186.9	13.3	7.1	200.2	11.8	212.0
Travel	230.1	544.4	236.5	43.4	780.9	46.6	827.5
Contractual services	44.7	31.7	12.0	37.8	43.7	2.6	46.3
General operating expenses	79.8	152.9	127.3	83.2	280.2	16.7	296.9
Hospitality	0.6	4.3	—	—	4.3	0.1	4.4
Supplies and materials	19.4	80.3	39.1	48.6	119.4	7.3	126.7
Furniture and equipment	156.1	348.3	(34.8)	(9.9)	313.5	18.8	332.3
Total	10 999.6	15 011.5	2 537.3	16.9	17 548.8	1 088.5	18 637.3

(2) *Extrabudgetary resources*

	<i>1994-1995 expenditures</i>	<i>1996-1997 estimates</i>	<i>Object of expenditure</i>	<i>1998-1999 estimates</i>
	6 889.4	6 149.8	Posts	7 270.6
	170.4	327.5	Other staff costs	336.2
	25.0	—	Consultants and experts	—
	465.0	76.5	Travel	208.0
	25.0	—	General operating expenses	15.4
	9.5	—	Supplies and materials	—
	—	—	Furniture and equipment	9.0
Total	7 584.3	6 553.8		7 839.2
Total (1) and (2)	18 583.9	21 565.3		26 476.5

Table 28.3 Post requirements^a*Organizational unit: Office of Internal Oversight Services*

	<i>Established posts</i>		<i>Temporary posts</i>				<i>Total</i>	
	<i>Regular budget</i>		<i>Regular budget</i>		<i>Extrabudgetary resources</i>			
	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>
Professional category and above								
USG	1	1	—	—	—	—	1	1
D-2	1	1	—	—	—	—	1	1
D-1	3	4	1	—	—	—	4	4
P-5	10	12	2	—	3	2	15	14
P-4/3	27	30	3	—	17	21	47	51
P-2/1	8	8	—	—	1	1	9	9
Total	50	56	6	—	21	24	77	80
General Service category								
Principal level	9	9	1	—	1	1	11	10
Other levels	15	17	—	—	7	8	22	25
Total	24	26	1	—	8	9	33	35
Other categories								
Local level	—	—	—	—	1	1	1	1
Total	—	—	—	—	1	1	1	1
Grand total	74	82	7	—	30^b	34^c	111	116

^a In addition, three gratis personnel on non-reimbursable loan have been contributed at the P-4/3 level in the biennium 1996-1997. It is anticipated that in the biennium 1998-1999, one of these would continue to be contributed.

^b 1996-1997: extrabudgetary posts for support to UNHCR (1 P-5, 4 P-4, 3 P-3, 1 General Service (Principal level) and 2 General Service (Other level)); ITC (1 P-2); United Nations International Drug Control Programme (1 P-4); support to extrabudgetary administrative structures (1 P-4, 1 Local level); technical cooperation reimbursement resources (1 P-5 and 3 General Service (Other level)); support to extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); and support for peacekeeping operations (1 P-5, 6 P-4, 3 P-3 and 1 General Service (Other level)), totalling 34 posts. In addition, 4 personnel on non-reimbursable loan have been contributed by UNHCR (1 P-4, 2 P-3 and 1 General Service (Other level)).

^c 1998-1999: extrabudgetary posts for support to UNHCR (1 P-5, 4 P-4, 3 P-3, 1 General Service (Principal level) and 2 General Service (Other level)); ITC (1 P-2); United Nations International Drug Control Programme (1 P-4); support to extrabudgetary administrative structures (1 P-4, 1 Local level); technical cooperation reimbursement resources (1 P-4 and 3 General Service (Other level)); support to extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); and support for peacekeeping operations (1 P-5, 6 P-4, 3 P-3 and 1 General Service (Other level)), totalling 34 posts.

A. Executive direction and management

Office of the Under-Secretary-General

Table 28.4 **Summary by object of expenditure**
(Thousands of United States dollars)

Regular budget

Object of expenditure	1994-1995 expenditures	1996-1997 appropriations	Resource growth		Total before recosting	Recosting	1998-1999 estimates
			Amount	Percentage			
Posts	583.8	1 224.7	417.2	34.0	1 641.9	101.5	1 743.4
Other staff costs	—	40.9	—	—	40.9	2.4	43.3
Consultants and experts	83.0	29.3	—	—	29.3	1.7	31.0
Travel	12.5	51.2	6.3	12.3	57.5	3.5	61.0
Contractual services	0.5	—	—	—	—	—	—
General operating expenses	—	149.3	76.9	51.5	226.2	13.5	239.7
Hospitality	—	2.2	—	—	2.2	0.1	2.3
Supplies and materials	—	—	5.0	—	5.0	0.3	5.3
Furniture and equipment	—	47.5	2.8	5.8	50.3	3.1	53.4
Total	679.8	1 545.1	508.2	32.8	2 053.3	126.1	2 179.4

Table 28.5 **Post requirements**

Organizational unit: Office of the Under-Secretary-General

Professional category and above	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999
USG	1	1	—	—	—	—	1	1
P-5	1	1	—	—	—	—	1	1
P-4/3	1	2	—	—	—	—	1	2
Total	3	4	—	—	—	—	3	4
General Service category								
Principal level	1	2	1	—	—	—	2	2
Other levels	2	3	—	—	—	—	2	3
Total	3	5	1	—	—	—	4	5
Grand total	6	9	1	—	—	—	7	9

28.6 The Office of the Under-Secretary-General provides overall direction, supervision and management of the activities of the Office of Internal Oversight Services. It is responsible for planning, coordinating and monitoring the work programme of the Office and monitoring and reporting on the implementation of recommendations made.

28.7 In keeping with its operational independence, the Office has established an administrative unit within the Office of the Under-Secretary-General. The unit provides the Office of Internal and Oversight Services with personnel and financial administration and plans the utilization of its own resources as well as the common

services. It also advises the senior managers of the Office on administrative and financial policies and procedures. These services were formerly provided to the Office by the Executive Office of the Department of Administration and Management.

Activities

28.8 During the biennium 1998-1999, the following activities will be undertaken:

(a) *Servicing of intergovernmental and expert bodies*

General Assembly

(i) Parliamentary documentation. Annual analytical and summary report to the General Assembly on the activities of the Office;

(ii) Substantive servicing. Fifth Committee, 1998 and 1999;

(b) *Internal oversight services*

Semi-annual reports to the Secretary-General on the status of implementation of the recommendations of the Office.

Resource requirements (at current rates)

Posts

28.9 Estimated requirements of \$1,641,900 relate to salaries and common staff costs for nine posts. The resource growth of \$417,200 reflects the combined effect of the application of new standardized vacancy rates, the full biennial cost of the General Service (Principal level) post approved in 1996-1997 and the redeployment of one P-3 post from the Central Evaluation Unit and one General Service (Other level) post from the Department of Administration and Management. The redeployed posts would become part of the administrative unit and will enhance the personnel and financial services required in the Office. In addition, conversion of one temporary General Service (Principal level) post to an established post is required. The post provides essential ongoing functions in the administrative unit which is currently operating with one P-4 post and the aforementioned General Service post.

Other staff costs

28.10 Provisions of \$40,900 under this heading relate to general temporary assistance required to provide adequate coverage during periods of peak workload and for staff on extended sick or maternity leave (\$20,200) and overtime to cover periods of peak workload and during General Assembly sessions (\$20,700).

Consultants and experts

28.11 Resources amounting to \$29,300 are proposed for consultancy services in the specialized areas related to oversight services including enhancements to the computerized system for tracking the implementation of the recommendations of the Office.

Travel

28.12 Resources amounting to \$57,500 are proposed to enable the Under-Secretary-General and senior staff to travel to various duty stations during the biennium for various activities of the Office that would require the intervention of senior management.

General operating expenses

28.13 Provisions of \$226,200 relate to communications (\$80,600), maintenance of office automation equipment (\$145,100) and miscellaneous services (\$500). The increased requirement is due to the overall increase in the use of communications by Office units, the establishment of the administrative unit and higher unit cost applied for the maintenance of office automation equipment. The requirements for maintenance of office automation equipment for all Office units are centralized under the Office of the Under-Secretary-General.

Hospitality

28.14 An amount of \$2,200 is requested under this heading to reimburse officials of the Office not entitled to representation allowance but who are required to extend hospitality to outside specialists in various fields.

Supplies and materials

28.15 Provision of \$5,000 is required for office supplies, including data-processing supplies.

Furniture and equipment

28.16 An amount of \$50,300 is for acquisition of data-processing equipment and software (\$25,200) and office equipment (\$25,100).

B. Programme of work

Subprogramme 1 Central evaluation

Table 28.6 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

<i>Object of expenditure</i>	<i>1994-1995 expenditures</i>	<i>1996-1997 appropriations</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1998-1999 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Posts	1 258.4	1 593.3	(37.3)	(2.3)	1 556.0	105.3	1 661.3
Other staff costs	—	—	14.1	—	14.1	0.8	14.9
Consultants and experts	1.8	33.1	(13.1)	(39.5)	20.0	1.1	21.1
Travel	0.6	50.3	11.1	22.0	61.4	3.7	65.1
Contractual services	—	31.7	—	—	31.7	1.9	33.6
General operating expenses	11.2	3.6	1.0	27.7	4.6	0.3	4.9
Hospitality	0.2	1.5	—	—	1.5	—	1.5
Supplies and materials	—	—	2.0	—	2.0	0.2	2.2
Furniture and equipment	56.3	16.8	13.2	78.5	30.0	1.9	31.9
Total	1 328.5	1 730.3	(9.0)	(0.5)	1 721.3	115.2	1 836.5

(2) *Extrabudgetary resources*

	<i>1994-1995 expenditures</i>	<i>1996-1997 estimates</i>	<i>Source of funds</i>	<i>1998-1999 estimates</i>
	—	—	(a) Services in support of:	—
			(i) United Nations organizations	—
	245.7	—	(ii) Extrabudgetary activities	—
			Technical cooperation activities	—
	—	—	(b) Substantive activities	—
	—	—	(c) Operational projects	—
Total	245.7	—		—
Total (1) and (2)	1 574.2	1 730.3		1 836.5

Table 28.7 **Post requirements**

Programme: Central evaluation

<i>Established posts</i>	<i>Temporary posts</i>	<i>Total</i>
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	Regular budget		Regular budget		Extrabudgetary resources		1996-1997	1998-1999
	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999		
Professional category and above								
D-1	1	1	—	—	—	—	1	1
P-5	2	2	—	—	—	—	2	2
P-4/3	3	2	—	—	—	—	3	2
Total	6	5	—	—	—	—	6	5
General Service category								
Other levels	4	3	—	—	—	—	4	3
Total	4	3	—	—	—	—	4	3
Grand total	10	8	—	—	—	—	10	8

- 28.17 The objectives of the subprogramme are to determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives, and to enable the Secretariat and Member States to engage in systematic reflections with a view to increasing the effectiveness of the main programmes of the Organization by altering their content and, if necessary, reviewing their objectives.
- 28.18 The subprogramme will be implemented by the Central Evaluation Unit. In pursuance of the objectives, the Unit will:
- Provide the Committee for Programme and Coordination and the General Assembly with in-depth evaluation studies requested for their consideration;
 - Provide the Committee for Programme and Coordination with reports on the basis of which the Committee would conduct its triennial reviews of the implementation of evaluation recommendations approved by the General Assembly;
 - Assist departments and offices throughout the Secretariat in implementing approved evaluation recommendations;
 - Provide support to the evaluation activities of departments and offices.
- 28.19 During the biennium, the Central Evaluation Unit will conduct four in-depth evaluations and prepare four triennial reviews. The Unit will also assist ongoing evaluation efforts and promote the ways and means of strengthening the role of evaluation.
- 28.20 The activities defined below would enable the Committee for Programme and Coordination and the General Assembly to continue to bring about improvements in United Nations programmes and enhance the efficiency and effectiveness of the Organization.

Activities

- 28.21 During the biennium 1998-1999 the following activities will be undertaken:
- Servicing of intergovernmental and expert bodies*
 - General Assembly*
 - Parliamentary documentation. Biennial report on strengthening the role of evaluation (1998);
 - Substantive servicing of the Fifth Committee (1998);
 - Committee for Programme and Coordination*
 - Parliamentary documentation. In-depth evaluation report on crime prevention and criminal justice (1998); in-depth evaluation report on the United Nations International Drug Control Programme (1998); triennial review of the in-depth evaluation of peacekeeping: start-up

phase (1998); triennial review of the in-depth evaluation of environment (1998); in-depth evaluation report on a programme to be selected by the Committee for Programme and Coordination in 1997 (1999); in-depth evaluation report on a programme to be selected by the Committee for Programme and Coordination in 1997 (1999); triennial review of the in-depth evaluation of peacekeeping: termination phase (1999); and triennial review of the in-depth evaluation of the Department of Public Information (1999);

b. Substantive servicing of the Committee for Programme and Coordination in 1998 and 1999;

(b) *Internal oversight services*

The Central Evaluation Unit will:

- (i) Review compliance by departments and offices with approved evaluation recommendations and provide them with assistance thereon. Interim reports on the compliance will be included in the annual reports of the Office;
- (ii) Assist departments and offices with their own evaluation activities by responding to their queries and providing them with training workshops, a manual and periodic bulletins. Special emphasis will be placed on performance monitoring and evaluation techniques. Office bulletins will be issued to guide programme managers in this respect.

Resource requirements (at current rates)

Posts

28.22 The estimated requirements of \$1,556,000 relate to salaries and common staff costs for eight posts indicated in table 28.7 above. The negative growth of \$37,300 is due to the redeployment of two posts, one P-3 post to the Office of the Under-Secretary-General and one General Service (Other level) post to the Investigations Section, partly offset by the full biennial cost of the P-5 post approved in 1996-1997 and the application of new standardized vacancy rates.

Other staff costs

28.23 The provision of \$14,100 would cover general temporary assistance (\$8,000) to provide coverage during periods of peak workload and for staff on extended sick leave, and for overtime (\$6,100) for periods of peak workload and other exigencies.

Consultants and experts

28.24 Estimated resources of \$20,000 would be required for specialized expertise to assist in the conduct of in-depth evaluations in 1998-1999.

Travel

28.25 The estimated requirements of \$61,400 relate to travel to conduct structured interviews for in-depth evaluations, to assess the status of implementation of evaluation recommendations, to attend inter-agency meetings on evaluation questions and to provide training on evaluation methodology to staff members of departments and offices away from Headquarters.

Contractual services

28.26 A provision of \$31,700 would cover the costs of connection to and the use of NEXIS and DIALOG and similar databases.

General operating expenses

28.27 An amount of \$4,600 relates to miscellaneous services.

Hospitality

28.28 An amount of \$1,500 is requested under this heading to reimburse officials of the Office not entitled to representation allowance but who are required to extend hospitality to outside specialists in various fields.

Supplies and materials

28.29 The estimate of \$2,000 would cover the cost of office supplies.

Furniture and equipment

- 28.30 The estimated requirements of \$30,000 would provide for office furniture and equipment (\$4,900) and acquisition and replacement of office automation equipment (\$25,100).

Subprogramme 2

Audit and management consulting

Table 28.8 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

<i>Object of expenditure</i>	<i>1994-1995 expenditures</i>	<i>1996-1997 appropriations</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>1998-1999 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Posts	6 561.7	7 149.5	530.6	7.4	7 680.1	410.1	8 090.2
Other staff costs	35.6	44.0	8.2	18.6	52.2	3.1	55.3
Consultants and experts	—	76.8	(56.6)	(73.6)	20.2	1.2	21.4
Travel	203.4	300.4	(0.5)	(0.1)	299.9	17.9	317.8
Contractual services	44.2	—	—	—	—	—	—
General operating expenses	68.6	—	5.2	—	5.2	0.3	5.5
Hospitality	0.4	0.6	—	—	0.6	—	0.6
Supplies and materials	19.4	28.2	9.9	35.1	38.1	2.3	40.4
Furniture and equipment	99.8	154.7	(61.1)	(39.4)	93.6	5.6	99.2
Total	7 033.1	7 754.2	435.7	5.6	8 189.9	440.5	8 630.4

(2) *Extrabudgetary resources*

	<i>1994-1995 expenditures</i>	<i>1996-1997 estimates</i>	<i>Source of funds</i>	<i>1998-1999 estimates</i>
	3 404.6	2 680.4	(a) Services in support of:	
			(i) United Nations organizations	3 827.5
			(ii) Extrabudgetary activities	—
	594.4	1 011.3	Support to extrabudgetary substantive activities	1 012.9
	1 113.8	582.4	Technical cooperation	644.0
	2 225.8	2 279.7	Peacekeeping operations	2 354.8
	—	—	(b) Substantive activities	—
	—	—	(c) Operational projects	—
Total	7 338.6	6 553.8		7 839.2
Total (1) and (2)	14 371.7	14 308.0		16 469.6

Table 28.9 Post requirements

Programme: Audit and management consulting

	<i>Established posts</i>		<i>Temporary posts</i>				<i>Total</i>	
	<i>Regular budget</i>		<i>Regular budget</i>		<i>Extrabudgetary resources</i>			
	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>	<i>1996-1997</i>	<i>1998-1999</i>
Professional category and above								
D-2	1	1	—	—	—	—	1	1
D-1	—	1	1	—	—	—	1	1
P-5	4	6	2	—	3	2	9	8
P-4/3	14	14	—	—	17	21	31	35
P-2/1	7	7	—	—	1	1	8	8
Total	26	29	3	—	21	24	50	53
General Service category								
Principal level	7	5	—	—	1	1	8	6
Other levels	4	6	—	—	7	8	11	14
Total	11	11	—	—	8	9	19	20
Other categories								
Local level	—	—	—	—	1	1	1	1
Total	—	—	—	—	1	1	1	1
Grand total	37	40	3	—	30	34	70	74

- 28.31 This subprogramme will seek to guarantee the implementation of programmes and legislative mandates by promoting efficient administrative and financial functioning of the Organization and by preventing waste and mismanagement.
- 28.32 More specifically, the objectives of the subprogramme are:
- To ascertain compliance by programme managers with the financial and administrative regulations and rules as well as with the approved recommendations of external oversight bodies;
 - To promote effective discharge by programme managers of their responsibilities and to ensure that programme managers are given necessary methodological support;
 - To improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates;
 - To monitor the effectiveness of the systems of internal control of the Organization.
- 28.33 The Audit and Management Consulting Division is responsible for the implementation of the subprogramme. The Division examines, reviews and appraises the use of financial resources of the United Nations. It also undertakes audits, reviews and surveys of overall management of the Organization.
- 28.34 Annual audit plans will be made for each year of the biennium 1998-1999 reflecting the above objectives. The plans will be based on a risk analysis developed in accordance with relevant professional standards. Aiming at the broadest possible coverage, the plans will include audits requested by legislative organs and also take into account suggestions made by heads of departments, offices, funds and programmes.
- 28.35 Audit responsibilities are divided by area among different audit sections in the Division. Two of them are located in Geneva and one in Nairobi. Audit assignments are typically carried out by a team of auditors and often require work outside their regular duty stations. Major peacekeeping missions are continuously audited by outposted resident auditors who report directly to Headquarters.

Activities

28.36 During the biennium 1998-1999 the following activities will be undertaken:

Internal oversight services (RB/XB)

- (a) Audits of major aspects of the activities undertaken by the departments and offices at Headquarters, the United Nations Offices at Geneva, Vienna and Nairobi and all regional commissions as well as the operations of UNEP, UNCHS, the Centre for Human Rights, UNCTAD, UNU, the International Court of Justice and the International Tribunals for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994. The scope of these audits will include payroll and personnel management, including consultancies, financial systems, procurement, property management and programme and project management;
- (b) Forty to 50 peacekeeping audits covering all peacekeeping missions as well as the United Nations Logistics Base at Brindisi, with the major operations being examined two or three times during the biennium. The scope of the audit will include the same areas as mentioned in subparagraph (a) above. Focus will be on the mission liquidation process, in-and-out surveys, cash security and safeguarding of assets;
- (c) Audits of a selected number of technical cooperation projects in the field assessing the responsible department's performance in project planning and monitoring. Selected United Nations information centres will also be audited;
- (d) Approximately 15 management audits to examine the organizational structure, processes, systems, regulations and rules in selected areas in the light of the economical, efficient and effective use of the resources. These audits will be aimed at identifying cost savings and productivity gains as well as potential improvements in internal controls;
- (e) Approximately 15 audits of electronic data processing. They will assess the rationality of the establishment and implementation of policies and procedures governing the acquisition, safeguarding and management of computer equipment, software and systems, the establishment and maintenance of standards for economical and efficient production and utilization and for output quality, and adequacy and effectiveness of related internal control. A major focus will be placed on IMIS, ensuring the effectiveness of the System and proper functioning of the security features and internal control;
- (f) Forty to 50 audits of UNHCR operations in the field as well as regular audits of support services at UNHCR headquarters. Areas of audit will be identified in close cooperation with the Oversight Committee of UNHCR;
- (g) Audits of the activities of and programmes funded by the United Nations International Drug Control Programme, ITC and UNJSPF. The costs of these audit services will be reimbursed;
- (h) Consulting services to be provided to managers on request in connection with ongoing audits or as separate assignments;
- (i) Follow-up on the recommendations of audits conducted in earlier bienniums.

28.37 The planned audit assignments will result in approximately 150 audit reports submitted to heads of departments, offices, funds and programmes or other senior level managers. In addition, audit observations will be addressed to managers.

28.38 During the biennium, at least 10 reports will be submitted to the General Assembly.

Resource requirements (at current rates)*Posts*

28.39 The estimated resources of \$7,680,100 under this heading are required for salaries and common staff costs for 40 posts at Headquarters and the United Nations Office at Geneva and the United Nations Office at

Nairobi. The growth of \$530,600 reflects the combined effect of the application of new standardized vacancy rates; the full cost of one D-1 and two P-5 posts approved in 1996-1997; the redeployment of one P-3 post from Geneva to New York, one P-3 post from Nairobi to New York, one General Service (Principal level) post to the Central Monitoring and Inspections Unit and one General Service (Other level) post from the Central Monitoring and Inspections Unit; and the reclassification of one General Service post in Geneva from Principal level to Other level. The conversion of three temporary posts to established posts (one D-1 in New York, one P-5 in Geneva and one P-5 in Nairobi) is also proposed.

Other staff costs

- 28.40 Resources estimated at \$52,200 relate to general temporary assistance for periods of peak workload and for the replacement of staff on maternity leave (\$50,300) and overtime (\$1,900) for periods of peak workload and other exigencies.

Consultants and experts

- 28.41 A provision of \$20,200 is required for the biennium for an expert to support the Audit and Management Consulting Division in updating and revising the Audit Manual.

Travel

- 28.42 Resources estimated at \$299,900 are required for audit travel, attendance at the annual United Nations internal auditors meeting and travel of the Division's management to sections away from Headquarters.

General operating expenses

- 28.43 The provision of \$5,200 relates to urgent mail services required to send reports and working papers between the Division's sections at and away from Headquarters.

Hospitality

- 28.44 An amount of \$600 is requested under this heading to reimburse officials of the Office not entitled to representation allowance but who are required to extend hospitality to outside specialists in various fields.

Supplies and materials

- 28.45 Estimated resources of \$38,100 would provide for operational equipment supplies (\$28,700) and for library books, audit-related journals and membership fees (\$9,400).

Furniture and equipment

- 28.46 Resources estimated at \$93,600 relate to acquisition and replacement of office automation equipment and upgrading of the local area network (LAN) capacity of the Office to include additional applications.

Subprogramme 3 Central monitoring and inspection

Table 28.10 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	1994-1995 expenditures	1996-1997 appropriations	Resource growth		Total before recosting	Recosting	1998-1999 estimates
			Amount	Percentage			
Posts	1 139.4	1 325.6	377.8	28.5	1 703.4	120.8	1 824.2
Other staff costs	13.3	14.8	—	—	14.8	0.9	15.7
Consultants and experts	—	14.3	56.1	392.3	70.4	4.2	74.6
Travel	8.5	29.9	30.3	101.3	60.2	3.5	63.7
Contractual services	—	—	12.0	—	12.0	0.7	12.7
General operating expenses	—	—	1.0	—	1.0	—	1.0
Supplies and materials	—	—	2.0	—	2.0	0.2	2.2
Furniture and equipment	—	2.8	19.1	682.1	21.9	1.2	23.1
Total	1 161.2	1 387.4	498.3	35.9	1 885.7	131.5	2 017.2

Table 28.11 **Post requirements**

Programme: Central monitoring and inspection

Professional category and above	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999
D-1	1	1	—	—	—	—	1	1
P-5	1	1	—	—	—	—	1	1
P-4/3	3	3	—	—	—	—	3	3
P-2/1	1	1	—	—	—	—	1	1
Total	6	6	—	—	—	—	6	6
General Service category								
Principal level	—	1	—	—	—	—	—	1
Other levels	3	2	—	—	—	—	3	2
Total	3	3	—	—	—	—	3	3
Grand total	9	9	—	—	—	—	9	9

28.47 The objectives of this subprogramme are:

- To enhance and strengthen the programme management in the United Nations by ensuring that both programme delivery and output are adequate, timely and in accordance with the mandates, that they address effectively the objectives of the programmes and that resources are used efficiently;
- To promote the monitoring and self-evaluation functions by programme managers as an integral part of their management and oversight responsibility;
- To promote a constructive dialogue between Member States and the Secretariat with a view to fulfilling the mandates and achieving the objectives of the Organization;

- (d) To quickly identify problems affecting the efficient implementation of programmed activities and recommend corrective measures as appropriate.

- 28.48 This subprogramme will be implemented by the Central Monitoring and Inspection Unit.
- 28.49 The monitoring function will be further strengthened in order to make it a more useful instrument for management as well as for reporting to Member States on the Organization's biennial programme performance. Systems for combining the monitoring of programme performance and self-evaluation will be set in place during the biennium 1996-1997 on the basis of the guidelines prepared by the Office. During the biennium 1998-1999, these guidelines will continue to be reviewed and improved and the effectiveness of the systems in place will be monitored. The Central Monitoring and Inspection Unit will assist managers in further strengthening their programme oversight functions including the refinement of measurable and observable performance indicators. At the same time, the Unit will regularly monitor programme delivery with the aim of ascertaining the implementation, the compatibility between the resources utilized and the final deliveries, and the relevance of the changes to the medium-term plan introduced during programme implementation. The programme performance report for the biennium 1996-1997, to be provided to the General Assembly in 1998 through the Committee for Programme and Coordination, will contain the analytical information derived from the above systems.
- 28.50 In the course of its continuous dialogue with the Office of Programme Planning, Budget and Accounts and the programme managers, the Central Monitoring and Inspection Unit will bring into focus the linkages between programme performance and the programme planning cycle, particularly the programme budget.
- 28.51 The inspection function will be further enhanced in terms of coverage. The Central Monitoring and Inspection Unit will conduct, in a limited time-frame, ad hoc inspections of programmes and organizational units in order to ascertain that departments and offices are operating in an environment that facilitates efficiency and effectiveness, and whenever there are good reasons to believe that programme oversight is inadequate and that potential exists for the non-attainment of medium-term plan objectives or waste of resources. These inspections will include:
- (a) A broad review of the environment within which a department operates to determine whether it is conducive to efficiency and effectiveness and to recommend corrective action;
 - (b) A broad review of programme oversight and control mechanisms to assess their adequacy;
 - (c) A broad review of the activities undertaken by departments and offices in order to identify areas of duplications, redundancy and complementarities as well as the relevancy of the work done to the objectives;
 - (d) Recommendations for addressing the weaknesses in programme formulation and implementation and for strengthening programme management;
 - (e) Follow-up action to ensure compliance with recommendations.

Activities

- 26.52 During the biennium 1998-1999, the following activities will be undertaken:
- (a) *Servicing of intergovernmental and expert bodies*
 - (i) *General Assembly*
 - a. Parliamentary documentation. Report of the Secretary-General on the programme performance of the Organization for the biennium 1996-1997 (1998);
 - b. Substantive servicing of the Fifth Committee (1998).
 - (ii) *Committee for Programme and Coordination*
 - a. Parliamentary documentation. Report of the Secretary-General on the programme performance of the Organization for the biennium 1996-1997 (1998);
 - b. Substantive servicing of the Committee for Programme and Coordination (1998);

(b) *Internal oversight services*

- (i) Periodic monitoring (three times during the biennium) of programme implementation under 25 programme budget sections, including the refinement of the database and relevant instructions;
- (ii) Eight inspections (common services of the United Nations Office at Vienna and the United Nations Office at Geneva, the Department for Humanitarian Affairs, the Department for Development Support and Management Services, the Department for Policy Coordination and Sustainable Development, the Department for Economic and Social Information and Policy Analysis, the Department of Public Information and the Department for Political Affairs) and follow-up on recommendations emanating therefrom;
- (iii) Follow-up inspection reviews for UNEP and Habitat;
- (iv) Ensuring that systems for self-monitoring and self-evaluation are established at the departmental level, and assessing the adequacy and effectiveness of such systems as a management tool;
- (v) Assistance to programme managers in strengthening their oversight functions through training and provision of guidelines.

Resource requirements (at current rates)*Posts*

- 28.53 Resource requirements under this heading are estimated at \$1,703,400. It is proposed to redeploy one General Service (Principal level) post from the Audit and Management Consulting Division to the Central Monitoring and Inspection Unit in exchange for one General Service (Other level) post. The growth of \$377,800 relates to the combined effect of the redeployment mentioned above, the full biennial cost of the two P-4 posts approved in 1996-1997 and the application of new standardized vacancy rates.

Other staff costs

- 28.54 Provisions of \$14,800 relate to general temporary assistance (\$8,600) and overtime (\$6,200).

Consultants and experts

- 28.55 Estimated resources of \$70,400 would provide for expertise on workload and workflow analysis required for the inspections of common services in the United Nations Office at Vienna and the United Nations Office at Geneva.

Travel

- 28.56 A provision of \$60,200 would be required to cover cost of travel of staff to conduct inspections of the Department of Humanitarian Affairs in Geneva, common services in Geneva and Vienna, and UNEP and UNCHS in Nairobi, and to provide training on monitoring as a management tool in the above locations.

Contractual services

- 28.57 An amount of \$12,000 is requested to cover computer programming fees to maintain the Unit's database and modify the programme design as required.

General operating expenses

- 28.58 A provision of \$1,000 is made for mail services.

Supplies and materials

- 28.59 The provision of \$2,000 is required for office supplies.

Furniture and equipment

- 28.60 Estimated resources of \$21,900 are required for acquisition and replacement of office automation equipment.

Subprogramme 4 Investigations

Table 28.12 **Summary by object of expenditure**
(Thousands of United States dollars)

Regular budget

Object of expenditure	1994-1995 expenditures	1996-1997 appropriations	Resource growth		Total before recosting	Recosting	1998-1999 estimates
			Amount	Percentage			
Posts	790.9	2 253.4	833.3	36.9	3 086.7	238.7	3 325.4
Other staff costs	1.0	16.5	—	—	16.5	1.0	17.5
Consultants and experts	—	33.4	26.9	80.5	60.3	3.6	63.9
Travel	5.1	112.6	189.3	168.1	301.9	18.0	319.9
General operating expenses	—	—	43.2	—	43.2	2.6	45.8
Supplies and materials	—	52.1	20.2	38.7	72.3	4.3	76.6
Furniture and equipment	—	126.5	(8.8)	(6.9)	117.7	7.0	124.7
Total	797.0	2 594.5	1 104.1	42.5	3 698.6	275.2	3 973.8

Table 28.13 **Post requirements**

Programme: Investigations

	Established posts		Temporary posts				Total	
	Regular budget		Regular budget		Extrabudgetary resources			
	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999
Professional category and above								
D-1	1	1	—	—	—	—	1	1
P-5	2	2	—	—	—	—	2	2
P-4/3	6	9	3	—	—	—	9	9
Total	9	12	3	—	—	—	12	12
General Service category								
Principal level	1	1	—	—	—	—	1	1
Other levels	2	3	—	—	—	—	2	3
Total	3	4	—	—	—	—	3	4
Grand total	12	16	3	—	—	—	15	16

28.61 The objective of this subprogramme is to assist the Secretary-General in fulfilling his oversight responsibilities regarding the proper utilization of the resources and staff of the Organization.

28.62 The Investigations Section is responsible for the implementation of the subprogramme. The Section:

- (a) Investigates and reports on possible violations of United Nations regulations, rules and other pertinent administrative issuances, on misconduct, mismanagement, waste of resources and on abuse of authority, and issues appropriate recommendations to the Secretary-General;
- (b) Provides programme managers with investigation reports complete with recommendations on required follow-up actions;
- (c) Recommends policies and measures for the promotion of economies and efficiencies based on the investigations;

- (d) Provides, in line with its planned capacity for risk assessment, analyses and direction to manage the risk of fraud, waste of resources, malfeasance, and abuse of authority in key sectors of the Organization;
- (e) Receives suggestions from staff members for improvements in programme delivery;
- (f) Provides investigatory assistance and expertise to separately administered United Nations programmes and funds.

28.63 In order to investigate a significant number of cases occurring in Africa, the Section established an office in Nairobi in 1996. The office operates under the supervision of the Section Chief at Headquarters.

Activities

28.64 During the biennium 1998-1999, the following activities will be undertaken.

(a) *Internal oversight services (RB/XB)*

The Investigations Section will:

- (i) Clear 1994-1996 case backlog and investigate approximately 450 additional cases of fraud, waste of resources, abuse of authority, mismanagement and misconduct;
- (ii) Operate and continue to improve confidential reporting facility instituted under administrative instruction ST/AI/397 to receive and investigate suggestions for improvements in programme delivery as well as reports of perceived cases of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority;
- (iii) Systematize operations in the analysis of control systems in high-risk operations and offices away from Headquarters to assess the potential for fraud and other violations. Based on the analyses, the Investigations Section will recommend corrective action to preclude the commission of such violations;
- (iv) Enhance existing liaison channels as well as establish new channels with judicial authorities of relevant Member States and investigations units of other international agencies so as to minimize duplication;
- (v) Strengthen the capacity of the Nairobi office;
- (vi) Follow up on earlier recommendations.

Resource requirements (at current rates)

Posts

28.65 The estimated requirements of \$3,086,700 relate to the salaries and common staff costs for 16 posts. The net growth of \$833,300 is due to the combined effect of the application of new standardized vacancy rates; the full cost of one P-5, two P-4 and two P-3 posts approved in 1996-1997; and the redeployment of one P-4 and one P-3 from New York to Nairobi and one General Service (Other level) post from the Central Evaluation Unit. The conversion of one temporary P-4 and two temporary P-3 posts to established posts is also proposed.

Other staff costs

28.66 A provision of \$16,500 is made for general temporary assistance to cover extended sick leave and maternity leave of staff (\$6,200) and for overtime (\$10,300).

Consultants and experts

28.67 Estimated resources of \$60,300 would cover the costs of specialized consultant and expert services not internally available and the costs of specialists who would provide investigatory support in countries where the Section's investigators need to operate in the complexities of local legal systems.

Travel

28.68 A provision of \$301,900 would be required to cover travel expenses. Based on the developing trends of the caseload for the last two years, the Section projects approximately 300 cases away from offices in

New York and Nairobi in 1998-1999. Since investigation protocols require direct access to individuals, documents and other evidentiary material where the incidents under inquiry occurred, travel is an essential component of the work of the Section.

General operating expenses

- 28.69 Resources estimated at \$43,200 would cover the costs of services related to such areas as vendor background data and tracing facilities (\$25,100) and the maintenance of a vehicle at the Nairobi office (\$18,100).

Supplies and materials

- 28.70 A provision of \$72,300 is made for regular office supplies as well as special needs of the Section (\$52,100), petrol and other lubricants for a vehicle for the Nairobi office (\$10,100) and library books (\$10,100).

Furniture and equipment

- 28.71 Estimated resources of \$117,700 would be required to cover the costs of office equipment as well as investigative equipment for the Nairobi office (\$42,200), and acquisition and replacement of office automation equipment (\$75,500) in New York and Nairobi.