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JOINT INSPECTION UNIT

Report on programming and evaluation in the
United Nations

Comments by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly his comments on the report of the Joint Inspection Unit on programming and evaluation in the United Nations (JIU/REP/78/1).

* A/33/150.

INTRODUCTION

1. The report on programming and evaluation in the United Nations was prepared by Inspector Maurice Bertrand in connexion with, and partially as a result of, the Joint Inspection Unit's experimental evaluation of the Public Administration and Finance Programme. In undertaking the experimental evaluation of this programme, the Inspector encountered two different kinds of difficulties, i.e., those related to the programme itself, and those associated with "defects in the programming system for all United Nations programmes." 1/
2. Consequently, the subject report sets out the Inspector's general conception on the over-all structure of a complete programming system in the United Nations. Viewed against this theoretical structure, the Organization's current programming and evaluation system revealed serious gaps which, in the Inspector's view, disrupt the logic of the entire programming-evaluation cycle. The report identifies six such gaps in the system and goes on to recommend corrective action to meet the needs associated with each of these gaps.
3. The report was discussed in a preliminary way at the eighteenth session (first part) of the Committee for Programme and Co-ordination. While there was no disagreement on the general intention of the recommendations it was apparent that there were differences on details of implementation and that the Secretary-General's views on the report would require careful review and consideration by all appropriate United Nations units. Consequently, the JIU report has been reviewed and commented upon by departments and offices at Headquarters, by the regional commissions and by other United Nations organizations.
4. While their comments reflect some diversity in assessing the feasibility of implementing the six recommendations, there was a substantial degree of consensus on the validity of the gaps identified and the intentions behind each of the recommendations. Equally interesting, however, was the fact that the gap characterized by the Inspector as the most serious defect in the current system, i.e., the absence of operational plans for programme implementation at the division and section levels, was to a large extent already being dealt with in similar, though not uniform, ways by many programme managers.
5. The views and suggestions of the various units have to the extent possible been taken into account in the preparation of the present document. As would be expected, not all the positions are fully compatible with each other. However, the most frequently expressed view can be summarized as follows: the Inspector's identification of the problems is valid and useful. But given the diversity of the programmes to which the recommendations are directed, caution should be exercised in implementing them. Where there is any uncertainty they should first be tried on a pilot or experimental basis and only after evaluation of the results in terms of their cost and effectiveness should they be applied throughout the United Nations.

1/ E/1978/41, chap. I.

I. RELEVANT CONSIDERATIONS

6. The JIU report presents recommendations not only on the programming and evaluation system but includes "specific recommendations both on the design of the medium-term plans and programme budgets and on the internal working methods of the substantive divisions, the monitoring system for programme budget implementation, and evaluation methods". ^{2/} Consequently, in preparing the present document these recommendations are deemed to refer to:

(a) All the substantive activities of the United Nations, as covered in the medium-term plan: political, legal, humanitarian, public information and economic and social;

(b) Different levels of management: central, departmental and divisional;

(c) All stages of programming: medium-term planning, biennial programme budgeting, operational planning, performance reporting and programme evaluation.

7. While the Secretary-General is largely in agreement with the general intention of all the recommendations of the report, he differs considerably on the details of the recommendations and assessments of their relevance to different areas of substantive activity, stages of programme planning and levels of programme management and of their degree of practicability.

8. It is important that the report's recommendations should be seen in proper perspective. With this in mind, they should be viewed against the new elements of the programme planning and budgeting system of the United Nations emerging from General Assembly policy recommendations adopted at its thirty-first and thirty-second sessions. These new elements include:

(a) A three-dimensional approach to biennial programme budgeting (General Assembly resolution 32/210);

(i) Expenditure by programme and subprogramme in absolute figures;

(ii) Expenditure by programme and organizational unit;

(iii) Expenditure by programme and object of expenditure;

(b) Closer links between the medium-term plan and the programme budget and a more rigorous process of programme planning and budgeting generally (General Assembly resolution 31/93);

(c) Application of zero base budgeting to several items of expenditure. (ACABQ report ^{3/} and A/C.5/32/13);

^{2/} E/1978/41, forewcrd, para. 2.

^{3/} Official Records of the General Assembly, Thirty-second Session, Supplement No. 8 (A/32/8), para. 30.

(d) The need to estimate more accurately the resources required for programme implementation (General Assembly resolution 32/211, paras. 1 (b) and 2 (b));

(e) The need to report to the General Assembly on the programmes, subprogramme, programme elements and activities that are completed, obsolete or of marginal usefulness or ineffective (General Assembly resolutions 3534 (XXX), 31/93 and 32/201).

9. The recommendations of the Joint Inspection Unit and the pattern of the evolution of the United Nations system of programme planning and budgeting set by the General Assembly in these resolutions tend, with a certain degree of unevenness, towards the same conception of the completed system.

10. On the basis of these decisions and in the light of the proposals in the present document, the Secretary-General suggests that the general principles of the completed United Nations programme planning and budgeting system should be based on the following considerations:

(a) The format of the substantive narratives in the medium-term plan will remain essentially the same as that for the period 1980-1983;

(b) Work programmes would be drawn up for the current biennium on the basis of the approved medium-term strategy using uniform programme implementation schedules. These schedules would then be used in the calculation of the proposed budget for the first biennium of the plan. The programme information in the budget would remain in the format of the 1978-1979 budget;

(c) Departments would revise the schedules (and work plans) in January after the budget has been approved to reflect the changes made by the General Assembly. These revised schedules would then be the standard references against which implementation will be assessed and performance reports compiled;

(d) All completions and terminations of programme elements should be recorded. Reformulations should also be recorded together with brief explanations. This information will be the basis of the programme aspect of performance reporting.

(e) As many subprogramme objectives as possible should have completion dates. ^{4/} In any case there should be internal procedures for periodic departmental evaluation of achievements at this level.

II. OBSERVATIONS AND PROPOSALS ON SPECIFIC RECOMMENDATIONS

11. In making these detailed observations and proposals on each of the report's recommendations, the Secretary-General is mindful that the fundamental purpose and justification for formal planning, programming and evaluation are:

^{4/} If the nature of an objective does not lend itself to a completion date within the medium-term period, completion dates should be indicated for intermediate or subobjectives. For further details on this point, see discussion under recommendation 1 (paras. 17-25 below).

- (a) To organize intended activities and the necessary related resources in a clear and understandable framework to respond as fully as possible to the intentions and expressed requirements of the appropriate United Nations bodies;
- (b) To carry out these activities in an effective manner, consistent with the amount and type of resources available and the constraints imposed by the uniqueness of the United Nations Organization;
- (c) To make it possible for governmental and secretariat bodies to review and evaluate the activities undertaken so as to be able to judge their effectiveness and to establish priorities for future programme directions.

12. Against this background, each section of the JIU report and its specific recommendations were considered with a view to determining its usefulness and applicability to the wide range of programmes being carried out within the United Nations. Although there is general agreement with the over-all purpose of the JIU report, in a number of cases it is felt that the specific recommendations would require a different mode of application if they were to be effectively implemented. In some cases, it is suggested that a recommendation or parts of a recommendation might not be suitable for implementation at this time. However, where possible, alternative approaches are suggested.

13. A central theme which recurred throughout the review was that the nature of the work responsibilities of some agencies and departments does not lend itself to the degree of precision assumed in the JIU report. In this context, it was felt that the report did not sufficiently take into account the realities of the environment within which different parts of the Organization carry out their work. 5/ The need for some flexibility, particularly at the programme planning stage, was also stressed by many programme managers - although it was recognized that there was a need to improve the means for ensuring timely completion of activities and accountability for non-completion.

14. Moreover, it was also recognized that at present, and undoubtedly in the future as well, Headquarters departments, regional commissions and other United Nations units are obliged to allocate a substantial percentage of their staff resources to the preparation of plans, budgets and performance reports. 6/ Since these requirements are not likely to decline, it is in the interest of all units to see that the time allocated to them produces as useful a result as possible. This

5/ This point was especially stressed by programmes which respond to unpredictable demands, e.g., UNHCR. Also in this context, it was suggested that the JIU report did not adequately take into account the particular needs of non-Headquarters units such as regional commissions whose own intergovernmental bodies play such a significant role in setting objectives, establishing priorities and evaluating results.

6/ It was estimated that in a typical division of the Department of International Economic and Social Affairs (DIESA), 12 to 14 per cent of staff time was spent each year on these activities.

requires a strong commitment to good planning and management on the part of every programme manager. While this does not necessarily mean that every programme manager must also be a planning and budgetary expert, it does require that the programme manager give strong support to the principles and objectives of planning and to the officers responsible for this work. Although it may seem obvious, it must be added that each programme unit must have individuals who are adequately trained in the necessary principles and techniques.

15. Another theme which has been stressed over and over is that the United Nations is a highly political organization and that this makes it extremely difficult to be precise either in drafting the legislative mandates or in drawing up programme objectives which are sufficiently concise and realistic and can be accomplished within a reasonable time span. Related to the political nature of the Organization is the heterogeneity of its staff which represent not only different nationalities but also different understandings and approaches to tasks and the work environment. Given this very real constraint, there may be a need for greater rather than less precision and standardization in the guidelines and structures which govern planning, programming and evaluation in the United Nations.

16. A final point that emerged is that the most important requirement of planning, programming and evaluation techniques is that they produce a useful result; and that the improved effectiveness in programming and evaluation should be at least proportional to the increased effort required to implement these important management tools.

Recommendation 1. Format of descriptions of subprogramme objectives in the medium-term plan; adoption of a system of time-limited objectives

General observations

17. Subprogramme objectives as currently formulated in the context of medium-term plans provide a coherent framework within which substantively related programme elements and their outputs can usefully be grouped. ¶/ However, in attempting to encompass the goals embodied in the legislative mandate, objectives are sometimes unrealistically optimistic in scope.

18. While, in certain cases, it might be possible to establish a time-limit for subprogramme objectives of the relatively short duration proposed, in most cases the objectives of subprogrammes refer to fields of activity in which there are continuing needs on a long-term basis. Moreover, while elements within a subprogramme may change, the over-all objective might not.

¶/ It should also be pointed out that the present trend toward limiting the number of subprogrammes within programmes tended at times to diminish the utility of subprogrammes as a device for grouping substantively related outputs in that it created pressure to artificially group programme elements that deserve treatment under separate subprogrammes.

/...

19. The imposition of time-limitations on subprogramme objectives would require that such objectives be drafted at a level of specificity approaching that currently used at the programme element level.

20. Time-limited objectives would also:

(a) Result in a proliferation of subprogrammes;

(b) Fail to accomplish the main objective of the recommendation, i.e., to build in an objective means to prevent the continuation of activities beyond their usefulness. Such decisions are and will continue to be made on the basis of a substantive determination that the activity is no longer relevant or useful. The Organization's interests would be better served by a consistent sequence of programme elements over a period of time grouped together in relation to a common long-term objective.

21. It might be useful to consider measures to require more precision at the programme element level (rather than the subprogramme level) and to relate carefully the programme element (in the Budget) to the objectives in the medium-term plan. As an alternative, subobjectives might be considered which would be achievable within a prescribed time span.

Proposals

22. Recommendation 1 (a) is accepted. Recommendation 1 (b) and recommendation 1 (c) (i) are acceptable for application at the programme element level in the context of programme budgets, but are not feasible for medium-term objectives. 8/

23. With respect to recommendation 1 (c) (ii), it should be mentioned that this recommendation was already taken up by the Secretariat in the preparation of the medium-term plan for 1980-1983 (see para. 26 of the instructions of the Controller of 3 October 1977) where the description of the situation at the end of the current biennium was requested in the section on strategy and output. This description should remain in the strategy and output section as one of its subsections.

24. Recommendation 1 (c) (iii) is not considered feasible for inclusion in the plan document because:

(a) They would require excessive detail leading to undesirable rigidities in medium-term plans;

8/ In order to test the practicality of the JIU's original intention, it would be useful to apply the recommendation experimentally to selected programmes in the economic and social sector. If successful, the medium-term plan itself could acquire more and more objectives with fixed-time horizons.

(b) Given the already great constraints imposed on the size of the document, the inclusion of this additional material would be impractical. 9/

25. Recommendation 1 (c) (iv) is acceptable subject to the observations and proposals in the discussion on recommendation 6.

Recommendation 2. System of identifying "outputs" in programme budgets

General observations

26. The system used to identify outputs in programme budgets should be improved.

27. The results of activities under a given programme are often inputs into the same or another programme. As a result, they often are not recognized as valid outputs in programme budgets. This type of output should be separately identified.

Proposals

28. Recommendation 2 (a), paragraphs 1 through 4, is acceptable.

29. Recommendation 2 (a), paragraph 5, is not feasible for full implementation at this time (see recommendation 6).

30. Recommendation 2 (b) is accepted bearing in mind that progress can already be made in preparing for the 1980-1981 programme budget.

Recommendation 3. Establishment of internal work programmes in divisions

General observations

31. Internal work programmes similar to those proposed in the JIU report have been used by certain DIESA divisions and regional commissions for several years. However, since there was no official requirement for them, there was no uniformity in their structure or application; and in some cases they tended to be neglected under the pressure of day-to-day work.

32. The establishment of internal work programmes based on uniform programme implementation schedules would be an important step in developing a complete programme planning and budgeting system. Where work programmes already exist, they should be incorporated into the new system.

9/ The concept of identifying user groups or clientele is accepted however (see para. 55 below).

33. Such programme implementation schedules and work programmes would lay the basis for a reliable system of programme performance reporting, and become a standard for subsequent programme evaluation.

34. It should be borne in mind that not all programmes require the same degree of formal controls. Where appropriate, programme managers should be allowed discretion in the manner in which internal work programmes are set up.

35. Work programmes should be seen primarily as a management tool providing a clear but reasonably flexible framework within which the work would be carried out. They should also be designed to accommodate departures from scheduled implementation (owing to new legislative requirements or to other circumstances beyond the control of the substantive unit) by providing a standard from which such departures can be justified - rather than as a rigid framework designed to obtain strict adherence to implementation schedules and target dates.

Proposals

36. The objective of recommendation 3 is acceptable but it should be implemented in the following manner:

(a) Programme implementation schedules 10/ should be used as a means of translating medium-term strategies into budgetary proposals. They would also provide the basis for the internal work programme suggested in the JIU report;

(b) The implementation schedules would replace the various systems now utilized for this purpose such as the project information sheets used by DIESA (see para. 37 below);

(c) These implementation schedules and (where appropriate) work programmes should contain a level of detail and precision appropriate to their purpose and function (i.e., as a management tool and for programme implementation, performance reporting and evaluation); 11/

(d) Internal work programmes, prepared in January of each year, would be used to facilitate central and departmental-level overview of programme implementation, thereby supplementing the informal procedures now utilized for this purpose;

(e) Work programmes for the first year of the biennium would be used as a basis for the mid-biennium report described in recommendation 5, and work programmes for the second year would reflect consultations in the preparation of the mid-biennium report and would be revised, if necessary, to take account of decisions by the Committee for Programme and Co-ordination on the basis of that report;

10/ As referred to in para. 10 (b) above.

11/ In the case of small, relatively homogenous programmes it may not be necessary to require formal work programmes, provided that the schedules contain sufficient information to maintain supervision of programme implementation.

(f) Before formally implementing this recommendation, a determination should be made as to whether all United Nations units are in a position to do so. If not, its implementation should proceed on a phased basis beginning with those units considered most suitable.

Recommendation 4. Information process for ongoing programme implementation and output costing

General observations

37. Staff resources are not homogenous in either skills or productivity and the time required for similar tasks varies considerably. Moreover, there are wide differences in the type and quantity of inputs required for producing outputs of similar designation under different programmes. For this reason, average costing of outputs as a means of determining programme resource requirements - the budgetary problem par excellence - does not promise to yield information more reliable than, or even as reliable as, that provided by current practices such as project information sheets. These at least have had the merit of utilizing the judgement of the programme manager, based on his or her experience and familiarity with staff performance and other types of resources required for programme implementation.

38. However, the need for systematic internal performance reporting and evaluation as an integral part of planning and programming cycle was already recognized by the Secretary-General in his report on programme evaluation for the period 1974-1977 12/ and several general suggestions were already advanced at that time.

39. Moreover, since the programme budget for 1980-1981 must contain estimates of resources at the subprogramme level in absolute figures as far as practical (General Assembly resolution 32/210), it will be necessary to design some form of system to provide such estimates for the next budget.

Proposals

40. The objective of recommendation 4 (a) is acceptable, namely, that heads of departments, the budget directorate and the intergovernmental committees should be kept informed of the implementation of internal work programmes.

41. The modalities of providing such information - its scope, degree of detail and periodicity - should be worked out by the Secretariat. Whatever the details, such a system should be based on a certain automaticity and regularity which would have to be adapted to the reporting requirements at the different levels in the Secretariat and of the intergovernmental bodies. The primary criteria in the introduction of such a system should be the provision of information which would be of value to departmental and central management with a minimum burden to those responsible for gathering detailed information.

42. The new programme implementation schedules would be used as the basic means for estimating programme costs.

43. The "biennial supplement" to the work programme for economic and social activities currently used for DIESA programmes should be retained as it is considered a useful summary of the allocation of resources to programme activities in the proposed programme budget. 13/

44. As for recommendation 4 (b) it is necessary to distinguish two aspects of the problem: preparation of estimates at the programme element and subprogramme levels for the programme budget (planning stage) and recording of actual costs at those levels (implementation stage). The first can be achieved in a reliable manner even without changes in the present accounting system, but the second requires changes. The idea of experimental costing studies is worth exploring but prior to their initiation a conceptual framework for such experiments should be established. The latter may involve a considerable amount of study and the establishment of definitions. It may be reasonably assumed that there will have to be an intermediate stage of estimates of resources expended on implementation of the programme element or the subprogramme before the actual direct costs can be systematically recorded.

Recommendation 5. Monitoring of programme budget performance

General observations

45. A system is necessary to enable the competent intergovernmental committees and administrative authorities to monitor the performance of the programme budget.

46. Information provided under such a system at the mid-point of the biennium on the implementation during the first year of the biennium and expected implementation and completions for the second year, should be viewed with the following qualifications in mind:

(a) Programme implementation for any output level consists of sequential stages of varying importance and duration. Therefore, any system or set of rules for calculating the percentage rate of implementation would have to include provision for assigning relative weights to implementation stages. (In the absence of such weighting, an implementation rate of 50 per cent, meaning, for example, that 5 out of 10 steps in producing an output were implemented at the mid-point in the biennium would be misleading on the low side if the first five steps were more difficult and time-consuming than the second five; and misleading on the high side, if the reverse were true);

(b) Similarly, for the subprogramme as a whole, there would have to be a

13/ This summary document (as revised by subsequent budgetary decisions) is the principal record of resource allocation to and within programmes and is frequently used as a management tool.

weighting system that took account of differences in priorities among programme elements in order to calculate meaningful implementation percentages;

(c) If the calculation of a percentage rate of implementation is to be based not only on actual performance in the first year but also on projected performance in the second year, then any such calculation would have to be treated with even more caution.

47. Although monitoring systems can serve several purposes, i.e., resource expenditure accounting, rate of programme implementation etc., in general such a system should place greater emphasis on the relative importance and quality of the output than on the meeting of target dates. It should also be flexible enough to take account of circumstances affecting programme implementation that are not under the control of programme managers.

48. Since the institution of a monitoring system would inevitably confront difficulties of implementation during a transitional period, it should be developed and instituted in a gradual and flexible manner, perhaps in selected units. ^{14/} It would none the less be of long-run value in structuring programme implementation (and evaluation) in a more effective manner, both at the central level and at the level of departments and divisions.

Proposals

49. The general objectives of recommendation 5 (a), (b) and (c) are acceptable but they should be implemented in the following manner:

(a) A mid-biennium performance report for each programme should be prepared by the Department at the beginning of the second year of the biennium (based on information available as of 31 December of the first year) for submission to the Committee for Programme and Co-ordination at its spring session;

(b) This report should specify changes made in the programme implementation schedules during the course of the first year;

(c) The format and content of the mid-biennium report should be established after due consultation with substantive departments for implementation on a pilot basis, taking due account of the suggestions made in the JIU report and of the considerations in paragraphs 45-48 above;

(d) In evaluating the first mid-biennium report, the reviewing bodies might concentrate on improvements on its methodology and format and avoid cancellation or deferment of outputs - at least during the pilot phase;

^{14/} Performance reporting systems might first be tried experimentally for two programmes in the economic and social sectors (one at Headquarters and one in a regional commission) and one in the humanitarian area (perhaps the Office of the United Nations Disaster Relief Co-ordinator).

(e) As recommended in the JIU report, a performance evaluation report should also be prepared at the end of each biennium. The format for this report will also be worked out in consultation with substantive departments and other non-Headquarters units;

(f) Both in the pilot phase and subsequently, performance evaluation reports should provide a basis for constructive advice for improving planning, programming and implementation of the unit's work. Review of the final report should also improve the effectiveness of the mid-biennium report as a tool for programme monitoring and forecasting.

50. Recommendation 5 (b) may present several difficulties of a conceptual and practical nature. In the context of planning and budgeting procedures as established by resolution 31/93 the General Assembly urged all programme formulating organs "to refrain from undertaking new activities not programmed in the medium-term plan and the subsequent programme budget unless pressing need of an unforeseeable nature arises as determined by the General Assembly". This problem was discussed at the seventeenth session of the Committee for Programme and Co-ordination 15/ and raised again in the Secretary-General's report on programme evaluation for the period 1974-1977, at the eighteenth session of CPC, 16/ but as yet no precise guidance has been obtained on this from CPC or other intergovernmental bodies. The Secretariat in compliance with paragraph 7 of General Assembly resolution 31/93 "should ensure compliance with the planning and programme-budgeting procedure" established by the General Assembly and attempt to limit the additional programme proposals and the related financial implications to those cases which meet the characterization of "a pressing need of an unforeseeable nature as determined by the General Assembly". In this connexion, reference is made to resolution 3199 (XXVIII) which complements resolution 31/93 by establishing the right to respond to changing programmatic needs within the level of resources appropriated.

Recommendation 6. Evaluation methods and the use of built-in achievement indicators

General observations

51. When using indicators to assess the impact of United Nations activities, the first problem to be addressed is "whose achievement" - the Secretariat, the intergovernmental organs or the Member States? This question is intimately related to the evaluation of "impact".

52. Moreover, the Secretary-General observes in introducing the medium-term plan for 1976-1979 that "an attempt should be made to draw as sharp a distinction as

15/ Official Records of the General Assembly, Thirty-second Session, Supplement No. 38 (A/32/38), paras. 233-240.

16/ E/AC.51/91, paras. 32-35.

possible, in the plan, between what is the responsibility of member States or the international community on the one hand, and what depends upon the Secretary-General on the other" 17/ and that "the attainment of quantified objectives within the specified time-limits is a responsibility that falls exclusively upon Governments where such objectives, as is most often the case, are contingent upon national policies and activities and only the Government concerned is able to measure the success or failure of the activity". 18/

53. While progress is already being made in the identification and use of achievement indicators in medium-term plans, further improvements are desirable.

54. Within the general category of achievement indicators, the distinction between volume indicators, performance indicators and impact indicators is a useful one that deserves further study. 19/

55. In the case of performance indicators, efforts should be made to devise means for identifying potential clientele as well as effective clientele.

56. As recognized in the JIU report, the development of indicators to assess impact presents the most difficult problem; and progress in this area requires effective feedback from users. 20/

57. Achievement indicators should be related to the type of output, user and objective.

58. Achievement indicators of any kind would have greater utility at the programme element level rather than at the subprogramme level.

Proposals

59. The use of indicators to determine quantitative achievements is acceptable where feasible and useful. However, the extent and quality of impact of United Nations activities must be evaluated by more subjective means.

17/ A/10006/Add.1, para. 33.

18/ A/10006/Add.1, para. 34.

19/ The Secretary-General's report on programme evaluation for the period 1974-1977 (E/AC.51/91 and Add.1 and 2) introduced the following distinctions between types of achievement indicators:

(a) Ex-ante "planning targets" are those which are stated in the medium-term plan as either numerical goals or any other verifiable indicators;

(b) Ex-post "output indicators" are those which characterize the actual output but were not set out at the planning stage.

20/ Moreover, in order to optimize the dissemination of their outputs, substantive units require advice and assistance from other parts of the Secretariat (Department of Public Information, Department of Conference Services and others).

60. Recommendation 6 (a) is accepted subject to the qualification in paragraphs 51-58 above.
61. Recommendation 6 (b) is accepted but only for application to programme elements and outputs in the context of programme budgets.
62. Recommendation 6 (c) is accepted but its application should be on a gradual basis.
63. Recommendation 6 (d) is not accepted as this subject does not warrant a separate report.
64. Recommendation 6 (e) is accepted but any future special external evaluation reports should be prepared in co-operation with the Department and the substantive units concerned.
65. Recommendation 2 (a), paragraph 5, which calls for achievement indicators providing a concise measurement of the expected impact is not acceptable for implementation at this time. Such indicators are far beyond present capabilities and their use requires the development of effective feedback arrangements. Work should continue, however, on the modalities for the formulation and use of ways to evaluate the impact of United Nations activities.
