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PROGRAMMING AND EVALUATION IN THE UNITED NATIONS

Report of the Joint Inspection Unit

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REPORT

ON

PROGRAMMING AND EVALUATION

IN THE UNITED NATIONS

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FOREWORD

1. This report is the product of some thoughts on the present programming and evaluation system of the United Nations, prompted by the Joint Inspection Unit's experimental evaluation of the public administration and finance programme.

It emerged from this that the reasons for the difficulties encountered in evaluating that programme were of two different kinds:

- Reasons connected with the programme itself;

- Reasons associated with defects in the programming system for all United Nations programmes.

To analyse these two separate themes in a single report would have been difficult, and clarity required that very general recommendations should not be combined with those relating to only one programme. Accordingly, general remarks on the programming and evaluation system make up the content of the present report (JIU/REP/78/1) while the experimental evaluation itself is the subject of a second report (JIU/REP/78/2).

2. The present report ends with specific recommendations both on the design of 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. 1/

This being so, it will be for the United Nations General Assembly itself, on the basis of a report by the Fifth Committee, to make the final decisions on the applicability of the recommendations. It is important, however, that all intergovernmental or expert committees concerned with programme, budget and evaluation problems, and particularly the Committee for Programme and Co-ordination, the Economic and Social Council and the Advisory Committee on Administrative and Budgetary Questions, should first have an opportunity to submit their comments on these topics.

1/ On the question of evaluation, the report contains some comments which supplement the report on evaluation in the United Nations System (JIU/REP/77/1) prepared by Inspector Earl D. Sohm.

Chapter I

DEFECTS IN THE PRESENT PROGRAMMING AND EVALUATION SYSTEM

The programming system contains six gaps ...

The reader will be aware that the essential components of the planning, programming, monitoring and evaluation apparatus in use in the United Nations are the following documents:

- A medium-term plan, prepared every two years for a period of four years;
- A programme budget, prepared every two years for a period of two years;
- In the case of economic and social questions, a document containing "supplementary information on the work programme", also produced every two years and providing a cost estimate for each output;
- A budget performance report, submitted annually;
- Evaluation reports on certain number of programmes, which for the past two years have been examined by the Committee for Programme and Co-ordination (CPC) and the Economic and Social Council. 2/

2/ The medium-term plan is examined in even years by the Committee for Programme and Co-ordination (in May), the Economic and Social Council (in July), the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Fifth Committee of the General Assembly (in October). The programme budget is considered in odd years by CPC (from the programme aspect of the proposals, in May), ACABQ (from the budgetary aspect, between May and December) and the Fifth Committee of the General Assembly (from October to December). The document containing supplementary information on the economic and social work programme is transmitted to CPC and ACABQ. The budget performance report is examined by ACABQ and the Fifth Committee of the General Assembly, late on towards the end of the session, usually in December. The programmes covered by the evaluation reports and selected by CPC at its May session and considered by CPC and the Economic and Social Council in May and July of the following year.

The above apparatus, patiently built up since the United Nations decided in 1973 to adopt programme budgeting, has the merit of seeking to embrace the entire programming-evaluation cycle. But the apparent logic of the system is deceptive: serious gaps subsist, interrupting the orderly progression represented by the theoretical cycle.

The following diagram aims at illustrating the six gaps which punctuate the real cycle at various points and thus prevent it from functioning.

GAPS TO BE FILLED IN THE PROGRAMMING SYSTEM

Stages in the theoretical programming cycle	Present situation	Gaps to be filled
1. RESOLUTIONS AND MEDIUM-TERM PLAN	The objectives of each programme are described fairly clearly.	*But "Subprogrammes" lack identifiable and sufficiently precise objectives, and also target dates.*
2. THE PROGRAMME BUDGET	Outputs are identified.	*But outputs are not defined in full or in sufficient detail.*
3. SUPPLEMENTARY INFORMATION ON THE ECONOMIC AND SOCIAL WORK PROGRAMME	The documents in question offer a rough definition of the inputs corresponding to each output.	*But the information is unreliable and is not monitored, and there are no methods for determining actual costs.*
4. PROGRAMME IMPLEMENTATION	Portions of programmes are implemented.	*But, (a) There is no sufficiently detailed internal planning at division and section levels. (b) Programmes are never fully implemented within prescribed target periods.*
5. THE BUDGET PERFORMANCE REPORT	A performance report exists, but from the budgetary aspect.	*But there is no monitoring of programme performance.*
6. THE EVALUATION EXERCISES	The present evaluation system consists of preparing reports on certain programmes each year.	*But objectives do not have built-in achievement indicators. There is no systematic or regular evaluation of over-all results. There is no means of using the evaluation exercises as a guide for the future.*

The above illustration shows that the defects ascertained relate chiefly to:

1. The presentation of subprogramme objectives in the medium-term plan;

2. The identification of outputs in the programme budget;

3. The definition of the corresponding inputs;

<u>... which it is possible to fill</u>

4. Programme implementation itself and internal programming at division and section levels; 3/

5. Monitoring of programme implementation;

6. Evaluation methods and the possibility of guidance for the future.

The accurate identification of these gaps should henceforth enable them to be bridged. Progress already achieved has in fact made such identification feasible; it is precisely because the existing system, thanks to the efforts of all those who helped to develop it, now possesses a sound structure that its shortcomings can be diagnosed and an attempt be made to remedy them.

It now seems possible, therefore, for the United Nations to acquire a proper programming system. This means that the analyses and proposals offered in this report are important, since a system of that kind would not only provide better feedback but would definitely and substantially increase the efficacy of all the work undertaken in the economic and social spheres.

The chapters that follow will deal with each of the six gaps identified above and make specific proposals for filling them.

3/ The absence of operational plans at the level of programme implementation by Secretariat divisions and sections is a defect which in a way dominates the others. A normal programming system should involve three successive stages: the medium-term plan, the programme budget and the operational plans. Without the operational plans, programming is removed from daily realities and has no constructive impact on the working methods of the individual executants. For example, the fundamental notion of a target date, the importance of which will be illustrated in connexion with subprogramme objectives and output identification, is lacking at the operational level, and this detracts from the functioning of the entire system.

CHAPTER II

THE NEED FOR TIME-LIMITED OBJECTIVES AND STAGES OF IMPLEMENTATION

II.1 The present method of defining subprogramme objectives

For the over-all programming system to have real meaning, the definition of subprogramme objectives is the first problem that has to be solved.

It is only at this level that the job of programming can really begin.

A clear distinction must be made here between the programme level and the subprogramme level.

Defining programme objectives raises no real difficulty: they are determined by the existing legislative apparatus, namely the relevant resolutions, which on the whole, for the majority of programmes, provide general but fairly clear guidelines, even if the level of generality is somewhat high.

In the case of the public administration and finance programme, for example, the task assigned to the Division can be said to consist primarily in helping Member States to improve their public administration and finance systems for national development purposes. That is a clear and sufficiently explicit objective.

At the subprogramme level, on the other hand, what is required is to express this task in the form of more definite subobjectives. This is a difficult problem, and solving it should be the main purpose of the medium-term plan.

The "subprogramme" concept is accepted throughout the United Nations system

In order to grasp the significance of the problem, we must obviously have a clear picture of what "subprogramme" means in the terminology adopted by the United Nations and the United Nations system as a whole.

In point of fact, the notion of a "subprogramme" is employed infrequently in programming systems and its real usefulness might be questioned. However, it was officially recognized as a required usage of all organizations of the United Nations system in a report of the Administrative Committee on Co-ordination dated 28 April 1976 (E/5803) and is already in use in most programming and budgeting documents.

Annex I reproduces paragraphs 27-29 of the above report, giving accepted definitions for the four levels adopted for the presentation of organizations' programmes. These are (1) the "major programme", (2) "programme", (3) "subprogramme" and (4) "programme element" levels.

In the present report, to simplify matters, anything corresponding to the definitions of levels 1 and 2 ("major programme" and "programme") is described as "programme", while the terms "subprogramme" and "programme element" are used in accordance with the definitions of levels 3 and 4 given in the above ACC report.

A "subprogramme" is thus defined as "a coherent collection of several activities directed at the attainment of one objective, and which is capable of being evaluated in terms of output indicators and, normally, success criteria".

A "programme element" is defined as:

- "A project, directed at a precise objective in terms of output over a prescribed period of time, the achievement of which can be verified", or

- "A continuing activity with a measured output".

The ACC report gives examples of subprogrammes and programme elements for various organizations.

These definitions call for the following comments:

(a) The fact that they have been accepted without apparent difficulty by all the organizations concerned means that they represent established usage and existing rules.

(b) Although the ACC report does not mention the possible equivalence between the various echelons of secretariat administrative structures and the different programme levels, it is reasonably correct to say that "programme" (level 2) generally corresponds, in administrative unit terms, to the division (a unit normally headed by a senior official at the D-2 level); "subprogramme" (level 3) more often than not to the section (a unit headed by an official at the D-1 or P-5 level); and "programme element" to outputs (publications, meetings, reports, studies, etc.). The ACC report possibly over-generalizes in stating that a programme element "is normally the managerial responsibility of one person". The following chapter (chapter III) will show that in all cases the programme element corresponds systematically with an output.

(c) Note should be taken of the statement in paragraph 29 of the ACC report that it is "particularly helpful that the detailed narrative material will be at level 3", i.e. at the subprogramme level. This comment underscores the importance of that level, and we shall see that the proper use of <u>the "subprogramme" concept could place the entire United Nations programming system on a really solid foundation</u>, since it represents the easiest level for defining <u>precise, specific and readily understandable objectives implementable in periods corresponding to the medium term (i.e., approximately three to seven years)</u>.

Unfortunately, matters are such that the kinds of definition employed for subprogramme objectives do not indicate exactly what the expected impact is. The reason lies in the fact that they are non-evaluable subobjectives - not true objectives but rather categories in which the principal outputs can be classified in apparently logical fashion.

The titles chosen for the subprogrammes in public administration and finance provide a good illustration of this. The table below gives the titles selected for subprogrammes in the succession of programme budgets adopted since medium-term planning was introduced (the titles summarize the objectives as described in the plans).

Table showing the breakdown of the public administration and finance programme into subprogrammes in the first three medium-term plans (and programme budgets)

First plan, 1974-1977, and 1974-1975 budget	Second plan, 1976-1979, and 1976-1977 budget	Third plan, 1978-1981, and 1978-1979 budget
(a) Public administration	Public administration and finance	Public administration and finance
1. Development administration	1. Trends and developments	1. Trends and developments
2. Organization and methods	2. Reform of public services and management training institutions	2. Public service reform and management development
3. Personnel administration and training	3. Identification of critical management problems affecting the efficiency of administrative systems	3. Institutional and managerial techniques
4. Local government	4. Guidelines on the institutional, technical and policy aspects of development programme management	4. Budgetary and financial management
(b) Public finance - Government budget and financial management - Financial policy and institutions	5. Budget/plan relation-ships and public enterprises 6. Financial and savings institutions	5. Mobilization of financial resources 6. Public enterprise

(b) As we have shown, subprogrammes are collections of outputs: between 2 and 10 per subprogramme (this being the number of programme elements) almost every biennium. After several years of life a subprogramme should therefore display a relatively large number of accumulated outputs: for example, after six years, from 6 to 30 outputs, or an average of 10 to 15.

When it comes to evaluating the results achieved in that period, one of the following two situations must obtain:

- Either the results achieved by this set of outputs are minimal and have no precise meaning, in which case it seems questionable whether the subprogramme has any value at all;

- Or a significant result emerges from the aggregate of activities in question.

In the latter case, it would surely have been sensible and more effective to propose the achievement of that particular result as the subprogramme's objective and to specify a date for attaining it.

The following examples may be cited:

- In the case of a subprogramme whose chief purpose is to develop norms or guidelines, a number of countries should have put those norms or guidelines into effect by the end of the period considered;

- In the case of a subprogramme directed towards national or regional institution-building, a number of institutions should have been established by the end of a specified period;

- In the case of a subprogramme concerned mainly with publications and studies, the series of publications in question should, after a period of years, cover a given field of research satisfactorily;

- In the case of a subprogramme aimed at collecting basic data, a few years of work should have led to the production of a statistical system or an information exchange system, and so on.

All these results are clear, precise and verifiable objectives and the whole value of programming lies in formulating them in advance and setting a target date for their achievement; this serves both to mobilize the energies of everyone involved in bringing them about and to monitor their execution afterwards.

(c) The idea of continuity at programme level would not be affected - quite the contrary - by such an approach to subprogramme objectives, for the following reasons:

Most subprogrammes can have explicit time-limited objectives

- The present seeming continuity at the subprogramme level actually produces discontinuity. For example, tools are designed which are suitable at a given time (for example, a handbook) after which, instead of an effort being made to keep it up to date (which would seem fundamental and represent genuine continuity), other publications are prepared, taking stock of other subjects at different dates and quickly becoming obsolete in turn, so that after a few years, instead of a comprehensive, up-to-date and therefore serviceable series, there is a string of publications which are useless because most of them are obsolete.

- Assigning completion dates to subprogrammes would lead to a consistent sequence of subprogrammes over a period of time. Once an information system on a given subject or a collection of publications had been created, it would be possible, while continuing to maintain them, to turn to new and complementary tasks, such as assistance for institution-building or setting up a training scheme.

Under such a method, therefore, programmes would retain their continuity, but in a fashion that would be more consistent and more useful to the international community than the vague manner in which most United Nations programmes evolve today.

(d) The advantage of requiring definite target dates to be stipulated for subprogramme objectives would be that secretariats would be obliged at the same time to determine the specific character of each of their proposed subprogrammes and to include in each all the outputs which its specific character entailed. In other words, what is needed is a different method of associating outputs from the one now followed in most cases.

Criteria must be devised to restrict the use of the notion of a continuous activity

(e) The obligation to stipulate time-limits should be considered the rule, although exceptions should naturally be allowed in cases where the continuous nature of a given kind of activity is beyond question. Some functions, for example the annual (or otherwise regular) production of a publication, are obviously continuous. The regular updating of the results of a former subprogramme (e.g., a series of handbooks which has been prepared) may also justify the existence of a continuous function.

Such exceptions vary in importance according to the programme concerned. However, they should not be authorized except in accordance with explicit criteria and in a manner subject to control; this would obviate the present errors. Continuous activities should, moreover, be subject to general and periodic reviews so that Member States can decide whether they are still justified after a number of years. In this connexion, a general review every six years would seem reasonable.

II.3 Fitting time-limited objectives to medium-term plans and programme budgets

The target dates thus assigned to most of the subprogramme objectives could be made to fit in with the duration of plans and budgets as follows:

"Stages of implementation" can be made to fit in with the various kinds of plan

- The estimation of what are appropriate periods for achieving objectives of the kind of which examples have been given above obviously depends on the experience available in this respect. Whether formulated poorly or not at all, such objectives have in fact been attained in the past by a number of programmes: series of publications have been produced, institutional systems have been set up, information systems have been devised, and so on. Such experience can therefore be taken into account in making a preliminary estimate of the time needed with objectives of this kind, bearing in mind, of course, how ambitious or sophisticated they are.

- If, as may often be the case, the implementation period exceeds the duration of a medium-term plan - at present four years in the case of the United Nations - it would be necessary to introduce the concept of stages of implementation, in order to make the descriptions of subprogramme contents coincide with plan periods.

This concept is extremely simple: all it means is that, in order to ensure continuity between one plan and the next in the case of an objective whose implementation period extends beyond a given plan duration, the over-all implementation must be broken down into a number of stages.

For example, if the achievement of a subprogramme objective is going to take eight years (1980-1987 inclusive), provision will have to be made for a stage up to the end of the forthcoming plan, i.e. 1983, and thereafter for the period 1984-1987. Where a series of handbooks is to be compiled, the first stage could include all the preparatory work for the task and the production of a certain number of the handbooks. The second stage would cover the production of the rest of the series and the establishment of a continuous updating system.

The method of dividing implementation into stages would undoubtedly vary according to whether the system of fixed-term plans or the rolling-plan system has been adopted. In both cases, however, it is feasible. For example, in the case of an objective with an eight-year implementation period, the implementation programme can be broken down into two portions (1980-1983, 1984-1987) in the case of fixed-term plans and into three portions (1980-1983, 1982-1985, overlapping with part of the preceding portion, and 1984-1987, also overlapping with part of the preceding portion) under the rolling plan system. 4/

4/ It should also be noted that no special difficulty would arise if the implementation period for a given subprogramme objective did not exactly coincide with that of two successive plans; a termination date within the implementation period of a plan can easily be set for a subprogramme.

The concept of a time-limited objective is therefore equally compatible with either kind of plan. The fixed-term planning system would merely make the idea a little less complicated and its use easier to supervise.

Recommendation No. 1, set out at the end of the report, explains in detail how this concept should be reflected in the existing format for describing subobjectives of the medium-term plan.

Chapter III

THE NEED TO IMPROVE OUTPUT IDENTIFICATION

III.1 The present method

The Advisory Committee on Administrative and Budgetary Questions, in its report on the proposed programme budget for 1978-1979 (A/32/8), made some comments on the adequacy of the information given in programme budgets. We feel it necessary at this point to quote the Committee's remarks:

"6. The Advisory Committee found the textual material to be inadequate, particularly with regard to justifications for requests for resources. The Committee accordingly sought additional information from the representatives of the Secretary-General including programme managers. In several instances the representatives of the Secretary-General were unable to provide quantifiable data in support of their requests. The Advisory Committee is not suggesting that a greater volume of information should be included in the programme budget document. Rather, what is needed is more selective information which will help the General Assembly take informed decisions; furthermore, there is need for back-up data which can be provided in response to specific requests". 5/

One way of meeting the Committee's wishes on this point, at least in part, would be for outputs to be defined in greater detail; the present degree of definition is totally inadequate to permit their implementation, and *a fortiori* their evaluation, to be accurately monitored.

It must be borne in mind that an "output" is the form specifically assumed by the implementation of a "programme element": for example, a study, a publication, a report, a meeting, a draft agreement or set of draft regulations, etc. 6/

5/ Underlining added by the Inspector.

6/ An "output" in fact corresponds to the form taken by a programme element as defined, in reference to level 4, in the ACC report: "a project, directed at a precise objective in terms of output over a prescribed period of time, the achievement of which can be verified".

Under the present method, the information given is confined to the title of the programme element, the nature of the output and the proposed date of implementation. 7/

<u>Identification of outputs has progressed, but not sufficiently</u>

Concision, of course, was the aim in the 1978-1979 budget, the programme narratives having now been reduced to a list of outputs with their target dates. Despite this praiseworthy effort, however, the vocabulary employed to describe the outputs is still vague. For example, the following terms are found in section 5A.6, on the public administration and finance programme: "Survey", "report", "first report", "meeting of an <u>ad hoc</u> expert group and report" and "guidelines". For the division in question, the 1978-1979 statistical total for the six subprogrammes which consist in an enumeration of outputs is as follows:

- one survey for 1979
- four quarterly "newsletters" per year
- five "reports" for 1978, four "reports" for 1979
- one set of "guidelines"
- one "report" and one "expert group meeting" for 1978
- two "reports" and two "expert group meetings" for 1979

7/ <u>Example</u>: <u>programme budget 1976-1977</u>: section 5A.6 - Public administration and finance programme

"1.1. Survey of changes and trends in public administration and finance for development (i) to obtain information from countries and regional commissions; (ii) to identify critical problems in public administration and finance; (iii) to evaluate effectiveness of the measures taken for administrative and financial improvement in relation to national and international goals and objectives.

"Continuing project: started in 1974; first survey, end of 1977; second survey due three years later".

<u>Example</u>: <u>work programme E/5613</u>:

"1.1. Survey of changes and trends in public administration and finance for development", followed by a statement of estimated costs in man-months and dollars: Professionals, 76 man-months; General Service, 24 man-months; consultants, $17,000; total, $277,000.

<u>Example</u>: <u>programme budget 1978-1979</u>: "Subprogramme 1. Trends and developments ... Programme elements: 1.1 Public administration and finance survey. Output: Survey, in 1979."

- one "report, including proposals" for 1979

- one "first report" for 1979.

In all, 22 identifiable outputs, to be implemented in two years, leaving aside the subprogrammes entitled "Support for technical co-operation" and "Programme support".

In the case of other programmes, a more extensive vocabulary seems to have been used in the 1978-1979 budget. One finds, for example, "manual", 8/ "working paper", "technical report", "draft manual", "handbook", 8/ "publication", "report on activities", "study", 9/ "survey", 9/ "report to" (followed by the name of the Committee or organ for which the report is intended), "document", etc.

The lack of precision in identifying these outputs is due to the following:

(a) The fact that the exact nature of the documents to which the various appellations refer is not known. The difference between a "report", a "study", a "survey" and a "publication" is by no means obvious and can be construed in different ways. For example, the 1978-1979 list of outputs for public administration and finance might suggest that there are to be no publications, since the word "publication" does not appear.

(b) The fact that there is no systematic indication (except in a very few cases and for programmes other than that under consideration here) of the persons to whom these reports, studies and publications are addressed. One would expect the word "report" for example, to be followed by the name of the intergovernmental committee or the commission or authority for which the report is intended. In the budget of the Division of Public Administration and Finance, no such indication is given and the word "report" is probably used too frequently, instead of "publication", "manual", etc.

(c) The fact that where a document is to be prepared for or submitted, for example, to a group of experts, to call both the meeting of the group and the document itself "outputs" is somewhat tautological (only the final output should be specified).

III.2 A possible method of output identification

A more precise method of identifying outputs is therefore required. In our view, such a method should include:

(a) First, <u>an official and exhaustive list of permissible terms for describing final outputs, with a definition of each term</u>, so that each designation is clear and every term represents the same type of output in all programmes.

8/ In the French version of the programme budget, both "handbook" and "manual" appear to be translated by the one word "<u>manuel</u>".

9/ "Study" and "survey" are both translated as "<u>étude</u>" in the French version.

A classification and a terminology of outputs are essential

For example, a "publication" should mean a work intended for sale (which does not exclude free distribution of a certain number of copies) and the date given should be the date on which the document will actually be published and not that of the draft or report on which the publication is based.

A "report" should be a document issued within an organization for distribution to member States and submission for consideration by an inter-governmental or expert committee, the name of which should be specified; the only permissible wording should be "report to" followed by the name of the relevant committee.

The commentary attached to the list of definitions should also explain the distinction between the final output and the intermediate output. If, for example, a meeting is important in itself, that fact should be stated, but if the meeting's sole purpose is to prepare another kind of output (a publication, report, etc.) the meeting should not be shown as an output in itself. A classification of all kinds of meeting should also be drawn up. This kind of conceptual exercise is now indispensable. In order to ensure decisive progress in this field, the preparation of a special report on the question by the Secretary-General might be envisaged for 1979.

(b) Each output should have an identification number, so as to avoid confusion between outputs belonging to successive budgets. This number should (like the numbers assigned by UNDP to field projects) identify the department responsible for the programme and the completion date of the output. For example, ESA/78/AFP/12 would signify the twelfth output in the list of outputs of the Division of Public Administration and Finance due for completion in 1978.

A five-item identification method would give the necessary detail

(c) Lastly, a five-item identification system should be adopted. The five items should be:

- The number of the output, to include the target date;

- The title of the programme element to which the output corresponds (unchanged);

- The nature of the output, to be described by one of the terms from the official list proposed above;

- Particulars of the primary, and possibly secondary, recipients of the output; where necessary, the authority which approved the contents of the output;

- One or more achievement indicators which will give a concise measurement of the expected impact.

(d) The following are a few theoretical examples:

Example 1

Subprogramme:		Series of handbooks on public administration and finance topics (1985)
1.	Output number:	ESA/80/AFP/5
2.	Programme element:	Budget and government accounts
3.	Nature of output:	Handbook
4.	Recipients:	Civil servants specializing in budgetary and financial questions, teachers, students
	Approval:	1979 meeting of a committee of experts
5.	Achievement indicator:	A total of 750 copies distributed in 150 countries; minimum anticipated sale: 4,000.

Example 2

Subprogramme:		Information system on public administration questions
1.	Output number:	ESA/83/AFP/7 10/
2.	Programme element:	Exchange of information among Governments
3.	Nature of output:	Draft convention on exchanges of information (1983)
4.	Users:	Governments
5.	Achievement indicators:	Number of countries which adopt the convention. This number as a percentage of the number of countries to which the convention is open.

10/ The question of choosing from among the various possible kinds of output number should receive special study. One possibility is that each output might be assigned the code number it possesses in the corresponding budgetary accounts. This would make it very easy for the budgetary accounts to be used in the preparation of project implementation reports.

Chapter IV

THE NEED FOR INTERNAL WORK PROGRAMMES AND FOR A SYSTEM OF OUTPUT COSTING

IV.1 The "work programmes for economic and social activities" and "project information sheets"

For many years now a document described as the "work programme for the economic and social activities of the United Nations" has been submitted to the Economic and Social Council. The format of these documents has varied from year to year. 11/ They were doubtless fully justified before programme budgets were introduced.

Since then, however, their value has diminished. The programme of economic and social activities is now reviewed by CPC and the Economic and Social Council on the basis of extracts from the programme budget itself. However, a "supplementary information" document is still issued and, as in the past, supplies an output-by-output estimate of the resources required for its production in man-months of Professional or General Service staff and in dollars. It should be noted that, in the view of the Advisory Committee on Administrative and Budgetary Questions, this supplementary information facilitated its consideration of section 5A of the draft budget.

Paragraph 5A.2 of the ACABQ report on the biennium 1978-1979 (A/32/8) reads as follows: "In its examination of the estimates for section 5A the Advisory Committee had before it the note by the Secretary-General containing supplementary information on subprogrammes and programme elements within programmes and support functions which was prepared for the CPC (E/AC.51/INF.6 and Corr.1). The Committee also received, in response to requests on its part, additional oral and written information from the representatives of the

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11/ See document E/4793, of 30 March 1970, for 1971; no document of the kind seems to have been prepared for 1972; for 1973, document E/AC.51/60 of 23 May 1972, which also gave estimates for 1974; for 1974-1975, see document E/5329 of 10 May 1973, in which the format differs from that of earlier data.

Secretary-General. Thus, the volume of data available to it with regard to section 5A was greater than for the other sections of the proposed programme budget, and the data themselves were more detailed and generally of better quality. The availability of this information facilitated the examination by the Committee of the Secretary-General's proposals in section 5A (cf. chap. I, para. 6 above)."

It is to be hoped that the oral information received by the Committee was more explicit, and above all more accurate, than the information given in the document in question.

The reason for this comment is that the estimates furnished in these documents are made too far ahead to be other than arbitrary (early in 1977, for example, for the 1978-1979 programme). In fact, retrospective examination consistently shows that these estimates have scarcely ever been realistic and have never even served as a guide to programme implementation. What is more, in practice they are never monitored.

In these circumstances, it is difficult to see what value attaches to this kind of estimate of the projected cost of each output.

The documents existing at the operational level give inaccurate information

A similar attempt to estimate the cost of outputs is made in the internal Secretariat documents called "project information sheets", which are prepared for each output. A specimen sheet is reproduced in annex II. The content of these sheets is somewhat more detailed than that of the work programmes mentioned earlier. This system undoubtedly has the merit of requiring a work programme to be drawn up for each output, but unfortunately the indications it gives are not only permissive but also unrealistic. It is obviously impossible to programme the preparation of an output in detail three years in advance.

These documents therefore fail to provide a proper response to the requirements existing at different levels, and could be abolished without great harm.

IV.2 Two separate problems

Nevertheless, the problems which the documents in question address are at all events continuing ones and require a satisfactory solution to the maximum extent possible. There are in fact two separate problems, and although they are related, it would be dangerous to confuse them. 12/

12/ The existence of this confusion between two distinct problems explains the existence and inappropriateness of the present documents.

(a) The first is the fundamental problem of operational-level programming (the third stage of a comprehensive programming system); following on the medium-term plans and programme budgets, this should be the stage at which their provisions are translated into day-to-day realities (see p. 5, foot-note 3).

(b) The second is the question of the kinds of information to be transmitted to the various levels of the Organization which are involved in the preparation, implementation and monitoring of the programme, i.e. the levels beyond that of the individual executant and the section or division:

- the level of heads of substantive departments;
- the level of the department of administration and management (budget and plan directorate);
- the level of intergovernmental organs.

IV.3 Internal work programmes

Operational programmes, with precise target dates, must be drawn up output by output

The proper answer to the first problem (operational-level programming) is the introduction of internal work programmes at the division and section levels. No systematic use seems to have been made of this kind of programming in any of the economic and social programmes, 13/ yet it is indispensable if work is to be organized efficiently.

Its introduction should be obligatory and universal. The internal work programmes should:

1. Be drawn up output by output and specify precisely the various stages of production, so as to ensure that implementation takes place by the dates stipulated in the programme budget.

2. Specify a precise completion date (day, month and year) for each output. The stipulation of this date for each output is a vital component of the internal programming mechanism, for the following reasons:

(a) fixing a definite date (e.g., in the case of a publication, the date of printing the document and releasing it for circulation) entails determining other important dates in the production process (e.g., with a publication, the date when the definitive text is sent forward for translation, printing etc.), since translation and printing times are normally known quantities;

(b) if the executants (in the case of a publication, the editors or consultants, if any) have to conform to a time limit, they can organize their work accordingly and with an awareness of the importance of observing the time limit in question;

13/ Except, as far as we know, in the Office of Ocean Economics and Technology.

(c) where there is precise information about the completion dates for the various outputs of a given division or section, the activities of the supporting services (typing, assembling of documentary material, translation where necessary, etc.) can be organized efficiently.

3. Apportion the production activities among the various members of the Professional staff of the division or section, so that every operational programme can also be presented in terms of each such member individually.

4. Be prepared after consultation with all those concerned and, to the greatest extent possible, with their agreement.

5. Be drawn up annually (on condition that the plan for any given year includes the preparatory work for the outputs programmed for the following years).

6. Be modifiable, on condition that the degree of flexibility allowed to directors and executants does not affect the target dates stipulated in the budget; 14/ and in all cases be subject to periodic review (e.g., every three months) by the executants themselves as a whole (this should ensure that any necessary adjustments take place).

7. Be displayed in the form of a tabular summary (see the specimen table in annex III) in each division or section, so that all members of a given unit can readily follow the work in hand and see who is responsible for what. 15/

IV.4 Information required at the various levels of the Organization

The freedom allowed to executants must be reconciled with information requirements higher up

The fact that very detailed programming is needed at the operational level does not mean that all the information in the internal work programmes requires to be passed on to other levels of the Organization. It would be totally unproductive if divisional directors or section chiefs and executants were deprived of the degree of freedom they need to do their job properly. A serious administrative and psychological blunder would be committed if the detailed work programmes were to be submitted to heads of departments, the budget directorate and even intergovernmental committees for scrutiny and approval. Internal organization should remain the responsibility of divisional directors and their subordinates and they should be allowed the maximum latitude in this respect.

14/ In cases where it does, legislative authorization would be required.

15/ With regard to operational programming, the United Nations Secretariat might usefully examine what is done in UNESCO, where "Programme Activity Details" (PAD) are drawn up annually.

On the other hand, a certain amount of information must reach the various upper levels of the Organization, but it must be information which meets precise needs. These concern in the main:

- monitoring of programme implementation: have the outputs been delivered, or will they be delivered, by the dates prescribed?

- preparation of forthcoming budgets: what costs can reasonably be predicted for the various outputs which are proposed?

The problems posed by the first set of requirements will be dealt with in the following chapter, on monitoring of programme implementation. As we shall see, these requirements should be satisfiable more easily if operational programmes exist. It would suffice, though, if the various levels concerned were assured of the existence of the programmes and knew the stipulated target dates. The arrangement should therefore be that summaries of the operational programmes, showing the target dates for each output, are transmitted to the upper levels of the Organization but without being subject to their control.

IV.5 The budgetary problem: how to estimate input in terms of individual outputs

The second requirement, namely cost information concerning the outputs presented in the proposed programme budgets, raises a very difficult problem which will not be solved without patient effort, namely the budgetary problem par excellence: how to estimate accurately the resources it is reasonable to propose for the implementation of a programme. This difficulty has not been overcome very satisfactorily in international organizations because most outputs are intellectual products and it is not easy to estimate the time taken by mental activity, regarding which individuals differ considerably. Nevertheless, it should be possible to calculate certain averages and standards, or scales, which could act as a fairly efficient guide for the budgetary authorities (particularly the budget directorate and the Advisory Committee on Administrative and Budgetary Questions).

Proper estimation of resources presupposes a proper accounting basis

The methods employed for this purpose should not consist solely in asking every divisional director three years beforehand to estimate precisely, output by output, the number of man-months which will be required to produce each output. Divisional directors at present have little more available to them than other budgetary officials in the way of information sources that they can use for furnishing reliable and convincing replies. On the contrary, what must be done is to establish, within each division and in respect of the entire body of United Nations economic and social activities, an accounting information system which provides reliable data for future estimates.

A special study would undoubtedly be needed to explain in detail how such a result can be achieved, but the following essential points may be mentioned:

(i) The present budgetary accounts are inadequate for the purposes of providing the information in question. They are not detailed enough and do not record staff costs output by output.

(ii) Staff costs (work time spent by Professional and General Service staff in producing an output) and ancillary costs (consultants, travel, printing, meetings, etc.) must be distinguished for each output. Ancillary costs can generally be estimated fairly accurately in advance, but in the case of staff costs this cannot be done unless a simplified system of work-time accounting exists.

A further experiment in work time accounting per output is essential

(iii) The problem of accounting and costs has been reported on by the Joint Inspection Unit on a number of occasions. 16/ The experiments which took place in the light of the reports in question, particularly in the United Nations in 1974, were conducted in accordance with methods contrary to those recommended by the Joint Inspection Unit. 17/ They were far from being welcomed by the Professional staff who were asked to participate in them and they furnished results of questionable accuracy. Care should therefore be exercised in organizing further time-accounting experiments. Nevertheless, the information which time accounting can provide to supplement the data furnished by budgetary accounting is an essential instrument in constructing an effective methodology of budgetary estimation. We therefore feel that at least one experiment should be attempted in this field.

(iv) The experiment might perhaps be conducted as follows and relate to:

- all the outputs of two or three divisions (or sections of some importance) which volunteer to take part in it;
- a few kinds of output (e.g., certain types of publication) which are more or less comparable from section to section or division to division;

16/ See documents JIU/REP/69/2 and Corr.1, JIU/NOTE/71/2, JIU/REP/72/10 and JIU/REP/74/7.

17/ In particular, the time reports were made out on a daily basis, whereas a monthly basis would have been sufficient, and the cost analysis was directed towards categories of expenditure instead of being organized in terms of individual outputs.

- lastly, a certain number of Professional staff who agree to record all their activities fairly accurately.

This threefold investigation, if carried on for one year, would provide valuable information for the budgetary authorities on the average costs of certain outputs. In particular, it would make it possible to ascertain whether the operational programmes prepared by the divisions or sections involved in the experiment had been adhered to and why performance had differed from the programme. It would furnish reference data for making budgetary estimates in general and indicate in some detail the limitations which exist to the constructive use by Professional staff of their time. 18/

18/ For the purpose of these limited experiments, the methods used should be as simple as possible. The kind of work carried out by Professional staff of a substantive division in preparing outputs could in fact be accounted for extremely easily on manually-produced sheets, which would show:

- The breakdown of each Professional staff member's work time by output (as a percentage of monthly work time);

- Possibly, the kind of work performed on each output (data collection, organization, editing, etc.).

In the aggregate, these sheets would make it possible:

- At the time of the quarterly internal programme reviews, to see more clearly the differences between programme and performance and thereby to gain useful experience for future programming;

- At the end of each year to obtain very easily, by simple addition, a relatively accurate picture of the cost of each output.

These cost data could be centralized at departmental level and even at the level of the budget directorate, and would constitute a valuable source of information on the average cost of the principal kinds of output, knowledge of which is particularly useful for gradually improving programming methods in general.

Chapter V

MONITORING OF PROGRAMME IMPLEMENTATION BY INTERGOVERNMENTAL ORGANS

V.1 Present situation - budget performance reports - absence of monitoring

The only monitoring to which the implementation of programme budgets is at present subject is effected chiefly through the budget performance reports. Since the adoption of programme budgeting in 1974 these reports have become biennial, 19/ but they are preceded by a "progress report" in non-budget years.

Governments are not informed of the use actually made of appropriations

These reports, however, are primarily concerned with the budgetary impact of programme changes and not with real monitoring of programme implementation. It was agreed at the thirtieth session of the General Assembly that the descriptive entries in individual portions of the budget would include neither a complete description nor an evaluation of all activities and programme changes. Accordingly Governments, which vote appropriations for the production of outputs, are not informed in the budget of how their appropriations have actually been used. They receive no over-all information, except in extremely summary form, on the reasons for the non-implementation of large segments of the programme. At the Secretariat level, heads of departments and the Secretary-General himself are in the same position, in the absence of a systematic mechanism for monitoring implementation. At present, only the evaluation reports called for by CPC on a few selected programmes each year provide an opportunity to discover whether or not a particular part of a programme has been implemented. But the number of programmes thus reviewed is too small to yield any over-all picture.

19/ For 1974-1975: Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 6 (A/9606) (Progress report 1974); documents A/10035 of 13 November 1975 and A/10035/Add.1 of 4 November 1975.

For 1976-1977: documents A/C.5/31/37 of 22 November 1976 and A/C.5/32/80 of 6 December 1977.

Yet, as was shown in connexion with the review of the public administration and finance programme, the question of non-implementation of large segments of programmes is a fairly serious matter. 20/

V.2 The difficulties

A solution must therefore be found to the problem of monitoring programme implementation. A genuine system of programme budgeting cannot exist if arrangements for the monitoring of implementation continue to cover the budgetary aspect alone and not the "programme" aspect.

The problem is not a new one:

Monitoring of programme implementation is a very difficult problem

(a) On the one hand, the present performance reports contain an annex III, entitled "Detailed revised estimates of expenditure and of income for the biennium 1976-1977" (or 1974-1975), which gives concise explanations concerning the implementation or non-implementation of the programme in respect of each division. This annex runs to 418 pages for the biennium 1974-1975 (document A/10035 of 13 November 1975) and to 282 pages for the biennium 1976-1977 (document A/C.5/31/37 of 22 November 1976). The information given in these annexes is sufficiently important to warrant close scrutiny. Yet the dates on which the performance reports are submitted to ACABQ and the Fifth Committee of the General Assembly are clearly too late for the annexes in question to be considered. The period involved is the last few working days of the General Assembly, and everyone knows that the number of questions outstanding at that time is such as to preclude the careful examination of a mere annex. The reports of ACABQ on these performance reports 21/ and the records of the General Assembly discussions 22/ in fact show that the budgetary authorities are unable to consider the contents of this annex at that time.

20/ See report JIU/REP/78/2, chapter III. The rate of implementation of the public administration and finance programme (as regards identifiable outputs) for the last three bienniums was 53.3 per cent for 1972-1973, 54.3 per cent for 1974-1975 and 62.5 per cent for 1976-1977.

21/ Documents A/10499 for 1975, A/31/8/Add.25 for 1976 and A/32/491 for 1977.

22/ Summary record of the 1773rd meeting of the Fifth Committee, 19 December 1975 (Official Records of the General Assembly, Thirtieth Session, Fifth Committee, p. 505) and provisional summary record of the 71st meeting of the Fifth Committee, 20 December 1977.

(b) Secondly, the Secretary-General himself has drawn the Assembly's attention to the problem and called for suggestions to help him solve it. Paragraphs 6 and 7 of the report in document A/10035 read as follows:

"6. It is hoped that on the basis of this addendum, and the detailed analyses provided therein in respect of a selected number of typical programmes, some guidance might be given in due course as to the most effective means by which the problem of programme performance and evaluation reporting could be approached in the future.

"7. It may perhaps be agreed that performance reports in the future might concentrate on outputs and a discussion of the causes of differences between planned and actual outputs; evaluation of the benefits of these outputs could then be the subject of a separate exercise, perhaps to be handled initially by the Committee for Programme and Co-ordination (CPC) as suggested in recommendation 3 of the report of the Working Group on United Nations Programme and Budget Machinery (A/10117, para. 77)."

(c) The solution to the problem is not easy, for various reasons:

- Monitoring of the implementation of a programme can be of no value to Member States unless it is organized in such a way that they can take constructive decisions, particularly at the financial level.

- The monitoring process must be simple enough not to take up too much time on the part of the intergovernmental committees which engage in it.

- The process must be sufficiently integrated with the evaluation exercises as a whole to offer lessons for the future.

- It must take place at a time of the year when the committees concerned are not overloaded with other matters.

V.3 Recommended action

The following measures might be contemplated to meet these various conditions:

(a) If the recommendations made in section III.2 on identification of outputs were adopted, it would obviously be possible at the end of a year (or biennium) to ascertain accurately and easily the various outputs not implemented during that year (or biennium). A list of these outputs should therefore be prepared and submitted to the competent intergovernmental or expert committees, which would have to take the necessary decisions.

(b) The kind of decision required in the case of non-implementation of an output forming part of the approved programme and implementable under an appropriation of budgetary funds is normally one of the following:

(i) A decision to cancel implementation: the output is deleted from the approved list (e.g., output ESA/79/PAF/13 is deleted from the approved programme budget for 1978-1979);

(ii) A decision to defer implementation of the output: output ESA/79/PAF/10 is deferred until the programme budget for 1980-1981. An extension phase is authorized for the activity in question. The output number is supplemented in such a way as to refer to that decision when the output becomes part of a subprogramme in the 1980-1981 budget, e.g. ESA/79/PAF/10 (extended 80).

Review of programme implementation must be broken down into different phases

(c) However, if decisions of this nature are to be taken at the right point in the process of preparing a new programme budget, the position regarding implementation or non-implementation must be known sufficiently in advance of the end of a biennium. It would not seem unreasonable to consider asking heads of divisions to produce an estimate of the situation in March of the second year of each biennium. After 15 months of implementing a two-year programme, it should be possible to determine which outputs can be produced by the end of the second year and which cannot.

The appropriate list could therefore be prepared by the budget directorate in April and submitted to the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions together with the programme budget for the following biennium in May, thus enabling the necessary decisions to be taken.

(d) If the information concerning the unimplemented part of the programme is to be reliable and its accuracy verifiable, the budget directorate should receive, along with the estimates of the heads of unit, the summaries of the operational programmes referred to in the previous chapter. In addition, it should be specified that the information will be monitored at the end of the current year.

(e) Finally, the implementation monitoring process might conceivably be integrated with the evaluation process in the following manner:

Use would be made, not of a single bulky report (bulky because of its annex III) prepared in December at the end of each biennium, but of three much shorter reports at different dates:

- A programme implementation report in May of the second year of the biennium (the report recommended in paragraphs (c) and (d) above);

- A report on the financial implications of programme changes (supplementary estimates), if possible in October of that year;

- A retrospective programme implementation report following the end of the budget period; this might appear in February or March of the year following the end of the biennium and form part of the biennial evaluation report recommended in the following chapter. 23/

V.4 Financial implications and possible measures

In the present state of the United Nations budgetary and accounting system, the financial implications of such General Assembly decisions to abandon or defer implementation can hardly be assessed with any ease. No attempt at making detailed adjustments will be possible until progress is made in the budgetary accounting system (and the work time recording system, see section IV.5 above).

It is surely unthinkable that measures should not be taken in cases of failure to implement large segments of programmes. A simple system should therefore be devised for reviewing the most serious cases and drawing lessons from them. The following measures might be envisaged:

Measures can be taken to deal with cases where non-implementation is unjustified

In conjunction with the complete list of unimplemented outputs, the competent intergovernmental (and expert) committees might be furnished with information on the following points:

(i) For each programme and subprogramme, statistical data on the percentage of implementation. The percentages could be computed as follows: for subprogrammes, the number of outputs implemented by comparison with the number of outputs planned for

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23/ The preparation of these reports (and of those proposed in section III.2 above in connexion with output nomenclature, as well as the suggested research on achievement indicators) will probably require extra work on the part of the Secretariat. The Budget Division's Programme Analysis and Evaluation Unit, which has two senior officials (a D-1 and a P-3) may not be able to cope with these new tasks on its own. Expansion of the monitoring and evaluation functions might therefore justify either the redeployment of the present staff resources or the creation of a certain number of new posts.

the year; for programmes, the total of the subprogramme percentages weighted by percentages indicating the relative size of the subprogrammes within their programmes. 24/

(ii) For each programme and subprogramme whose implementation rate is under 70 per cent, detailed justification for that situation.

(iii) By division and by section, the number of man-months of staff actually on the strength as a percentage of the staff authorized in the programme budget; for any division or section in which the percentage over a period of 12 months was below 80 per cent, detailed explanations should be provided about the resulting situation.

Where delay or failure in implementing substantial portions of the programme is unjustified or insufficiently justified, the following kinds of measure would seem feasible:

- A reduction in the growth rates of certain programmes;

- Possibly, in particularly serious cases, a request to the Secretary-General to report on the steps he proposes to take to rectify such a situation in the division concerned in the future.

24/ The percentage of programme resources allocated to each subprogramme is indicated in the budget.

Chapter VI

EVALUATION METHODS - OBJECTIVES WITH BUILT-IN ACHIEVEMENT INDICATORS

VI.1 Present United Nations evaluation methods

Progress is possible but very great effort is needed

The evaluation methods at present in use in the United Nations have been described in detail in the Joint Inspection Unit's report on evaluation in the United Nations system (JIU/REP/77/1). 25/ They consist at present in the preparation every year of three or four "evaluation" reports on a certain number of programmes selected by the Committee for Programme and Co-ordination. The reports are prepared by the divisions responsible for the programmes, in accordance with instructions laid down by the budget directorate. At the moment, however, the level of evaluation achieved in these reports is not very high. The impact of the various activities, in particular, is assessed in a somewhat cursory manner. The situation is still far from reflecting the aims set out by the Secretary-General in his report of 4 November 1975 (A/10035/Add.1), paragraph 16 of which enumerates the fundamental questions that an

25/ See in particular annex I to that report.

evaluation exercise might be expected to answer. 26/ This of course, as we all know, is only the beginning, and considerable efforts are still needed. Paragraphs 18-20 of the Joint Inspection Unit report mentioned above (JIU/REP/77/1) recommended a number of measures to bring about the gradual establishment of a proper evaluation system. Recently the Administrative Committee on Co-ordination (in document E/1978/12 of 31 January 1978) approved the gradual introduction of integrated evaluation systems along the lines suggested in that report. Moreover, the Committee for Programme and Co-ordination, in its report of 28 June 1977 (A/32/38), adopted for the first time two new and important concepts - "clientele" and "achievement indicators" - which should help in deciding about evaluation methods. Progress is therefore possible, but a long task lies ahead. The present report will confine itself to specifying a few steps which should be taken in that direction now, but this is not tantamount to saying that they can create a perfectly satisfactory situation. The following remarks will concern the use of the concepts of achievement indicators and clientele, the problems that remain to be solved and the methods that might be adopted in the succeeding stage in the United Nations.

VI.2 The concept of "achievement indicators" and its problems

All the examples so far given of the concept of an achievement indicator are undoubtedly of interest, but they are neither numerous nor persuasive enough to provide scope either for a clear and accurate definition of the concept or for a method of using it whereby suitable indicators could be found for any given type of objective or output. It is still not clear whether achievement indicators should be used at the level of specification of objectives or solely in order to determine the impact of certain outputs.

26/ The paragraph reads as follows:

"... The following are some of these questions:

(a) What is the output, as distinguished from the activities of production, of the programme?

(b) What are the full costs of producing the output?

(c) Who are the users of this output?

(d) What needs does it satisfy?

(e) What are the users' opinions of the output's design?

(f) What alternative outputs are possible?

(g) When will benefits accrue: in the immediate, medium-term, or long-term future?

(h) What would be the short-run - and the long-run - adjustment to an X per cent decrease (or increase) in funds for this programme?

(i) What side-effects are associated with the production of the output?"

The Committee for Programme and Co-ordination stated in its 1977 report (A/32/38, para. 6(a)) that "achievement indicators should be introduced into programmes at the planning stage in order to permit the measurement of programme implementation and results against objectives".

Achievement indicators are essential but difficult to define

The instructions given by the Controller for the preparation of the medium-term plan for 1980-1983 (internal memorandum of 3 October 1977) reproduced this recommendation with the comment that what is required is "a verifiable measure of results which should be dated and, wherever possible, supplemented by numerical goals".

These instructions have the merit of stressing the need for precision and the fact that the type of achievement indicator varies according to the type of objective, but they give only one example: that of a number of countries which have adopted a certain kind of legislation, in the case of an objective covering the adoption of certain norms or certain methods. The instructions also employ the concept of the clientele of a programme by referring to users and possible beneficiaries, but they establish no direct link between that idea and the concept of achievement indicators.

The idea of an achievement indicator is of course easy to comprehend but hard to put into practice. It means introducing a measuring device into the actual specification of the objective; if this is to be done in all cases there would also have to be a typology of objectives indicating the numerical or measurable results corresponding to each type of objective. Patterns for this might definitely be sought in the various trial applications undertaken with PPBS 27/ methods in the United States of America and Canada (or with RCB 28/ methods in Europe). These methods normally distinguish between volume indicators, performance indicators and impact indicators. 29/ Unfortunately, the application of concepts of this kind to the results of United Nations activities seems rather difficult at the moment. In the case of a publication, for example, the number of copies sold is a volume indicator, but it may also be a performance indicator if an initial estimate is available of the potential clientele for the publication (in that the estimate can serve as a standard of comparison with the results achieved). Moreover, it is extremely difficult to access the impact of a United Nations publication, and to do so accurately in a given country would undoubtedly necessitate the development of an impact measurement system whose cost might be disproportionate to the value of the information which it provided. It is therefore impossible to propose a complete solution to so difficult a problem all at once. What can be attempted, however, is to outline the method by which the problem could gradually be solved. The concept of a clientele (or users or recipients) would seem to be the essential element in this method.

27/ Planning-programming-budgeting system.

28/ Rationalisation des choix budgétaires (rationalization of budgetary choices).

29/ For example:

Volume indicators: number of kilometres of motorway built;

Performance indicators: number of kilometres and price per kilometre by comparison with predetermined standards for these two items;

Impact indicators: economic consequences of motorway construction (traffic indicators or economic development indicators in the region concerned, etc.).

VI.3 The concept of a clientele (or users)

The concept of a clientele was another idea adopted for the first time in the 1977 report of CPC (A/32/38, para. 6(b)), which made the following recommendation: "The categories of intended recipients of programme outputs at the country level, or where appropriate at the regional level, should be defined in the medium-term plan and evaluation reports".

The effective clientele must be ascertained and the potential clientele be analysed

The concept was consequently embodied in the instructions given by the Controller for the preparation of the medium-term plan for 1980-1983. This document introduced a distinction between "primary users" and others. The concept of a clientele, an "audience", users or correspondents has the very great merit of being more accurate than that, for example, of "Governments" or "countries". It should accordingly make it possible to identify activities and outputs more accurately and to determine the expected result more clearly. The concept varies of course, depending on the individual programme, but the following remarks apply even so:

- Generally speaking, a sizable proportion of a programme consists of reports and documents intended for intergovernmental bodies. The purpose of these documents may be to describe programme activities, to provide guidance for future programmes, to supply the information required for preparing resolutions containing, for example, recommendations to the Governments of Member States, or to respond to specific requests made by the intergovernmental bodies themselves. In the case of the public administration and finance programme, the portion in question is relatively small and appears likely to remain small in future. Obviously the situation is different with other programmes.

- Another section of the clientele are the users of the information which the programme is responsible for disseminating. These are government officials of varying status, specialists in particular disciplines, teachers, trainers, field experts, etc. With certain programmes, the clientele may simply be the general public (for example, in the case of the Office of Public Information). The types of clientele or user naturally vary, depending on the objectives themselves, and it is essential to analyse each case separately. In this analysis the effective clientele (of which the unit is aware because it has made contact with it in one way or another) must be distinguished from the potential clientele, i.e. the clientele which has to be reached in order to achieve the maximum impact. This concept of the potential clientele is extremely important, inasmuch as it is the comparison of the effective clientele with the potential clientele that should make it possible to determine the performance of an output. If, for example, the potential clientele for a handbook is estimated at 25,000 individuals, and sales amount to only 8,000, a comparison between the two figures will give a significant indication of performance. In addition, a breakdown of the figures by country and by user category might provide guidance for future action. It is therefore necessary to try to achieve for each objective a reasonable definition of the clientele that might be reached and, if possible, to estimate that clientele in quantitative terms.

VI.4 Relationship between the three concepts: objectives, clientele (or users) and achievement indicators. Possible method of identifying indicators

The three concepts of objectives, clientele and achievement indicators are in fact closely linked, each of them simply being a separate aspect of the various kinds of activity that constitute programmes. It is by examining this relationship that we may hope to discover a method whereby a certain number of achievement indicators can be identified more easily in future.

Information about the clientele can provide useful indicators

Probably a great deal of research will have to be done on this subject before a truly satisfactory method emerges. Doubtless too the indicators furnished by the clientele analysis will fail to measure impact, and other indicators will have to be thought up in an attempt to make this possible. Nevertheless, we feel that we can indicate a feasible course of action by listing, in the following table, some examples of achievement indicators for certain kinds of objective; these indicators derive not only from the nature of the objective itself but also from the type of clientele it aims to satisfy and a number of other pertinent factors.

It should be noted that the kinds of objective we have chosen could all (except possibly the first) be of the time-limited variety. A calculation based on the results furnished by all the indicators during the periods of implementation of these objectives could accordingly, in such cases, be the essential component of a complete evaluation of the subprogramme in question.

It therefore seems that the method of using achievement indicators which are an integral part of objectives themselves might henceforth be adopted as one of the fundamental methods of an evaluation system.

EXAMPLES OF ACHIEVEMENT INDICATORS

Type of objective	Possible type of clientele	Clientele requirements (types of output)	Achievement indicators
1. Information for intergovernmental committees (assistance in decision-making)	Intergovernmental committees	Reports	- Very difficult to identify - Qualitative appraisal of reports - Committee satisfaction
2. Norms or recommendations for national policies	Intergovernmental committees Governments	- Reports - Guidelines - Draft international conventions - Regional plans - Model legislation, etc.	* Number of countries applying the recommendations * Degree of acceptance by countries * Number of accessions to an international convention * Various indicators (suited to the type of norm) for measuring impact within countries
3. Information and research in the form of series of publications, handbooks, etc.	- Government officials in the relevant fields - Specialists - Teachers, students - United Nations experts - Libraries - Specialized periodicals - Research institutes - Non-specialist audience	- Publications - Handbooks (on methods followed, case studies, statistical data, etc.)	* Number of copies distributed * Number of copies sold * Figures for distribution and sale as percentages of potential clientele * Estimate of degree of user satisfaction * Estimate of secondary effects: indicators of application of methods, population reached, etc.
4. Training or training assistance	- Government officials in the relevant fields - Training institutes and training schools (national, regional, international) - Universities - Teachers	- Supply of teachers - Fellowships - Assistance in organizing institutions - Training materials - Organization of exchange of services between institutions - Dissemination of methods	* Crude statistical data: - number of students trained - number and nature of materials distributed - number of institutions assisted, etc. * These figures as percentages of estimated needs * Type of structural improvements produced and estimated yield * Measurement of user satisfaction with staff trained, etc.
5. Information system (or exchange of information)	- Ministries in the field concerned - Government officials - Specialists - Libraries - Research institutes - Universities - Teachers, students	- Information sheets on various subjects - Statistical data - Comparative studies of problems - Replies to questions	* Number of Governments, ministries or institutions participating in the system * Number of operations, exchanges of information * Indicators of user satisfaction * Quality indicators for distributed information * Typical applications of information obtained, etc.

VI.5 Two possible kinds of method for improving evaluation in the United Nations

Better knowledge of results leads to better results themselves

The primary aim of evaluation is to give Member States the most comprehensive information possible on the results achieved through the budget appropriations which they have approved. The purpose of this information is not only for judgement to be passed on what has been done, but also for requirements to be identified for enhancing efficacy in the future. What has so far been explained in this report is:

1. That in order to obtain concrete information on results, achievement indicators must be made an integral part of objectives themselves; and for this to be possible there must be a programming system exhibiting a high degree of consistency and precision.

2. That programming is not only the most practical means of ascertaining results easily but also the fundamental discipline for securing better results, in that it requires the design and even the implementation of programmes to be continuously refashioned and improved.

In these circumstances, the lessons to be drawn for the future from the first evaluation exercises must lead first to an improvement in programming methods.

It should not, however, be concluded from the foregoing that a satisfactory programming system will permit the rapid fabrication of a fully automatic evaluation system, as though it was merely a question of periodically "reading the dials" of the meters represented by the achievement indicators. That stage is not close and it is even doubtful whether it can ever be reached. This being so, it seems a reasonable idea that evaluation methods should develop along two parallel lines:

- The gradual introduction of the most comprehensive system possible of achievement indicators which are an integral part of objectives;

- Detailed evaluation exercises directed to determining the various results, including the final impact of the activities as a whole, achieved by programmes or portions of programmes.

The methodology of these two kinds of operation cannot be perfected other than gradually, and continuous action will be required from both the Secretariat and the competent committees. Each new evaluation report on a programme should afford the possibility of a certain amount of progress both in the direct evaluation of impact and in the constant improvement of the built-in achievement indicators. In order that the situation can be reviewed when successive medium-term plans and programme budgets come up for consideration, it is suggested that a biennial report on achievement as measured by the selected indicators should be submitted by the Secretary-General to the General Assembly; this would be an over-all programme evaluation report. It might be submitted at the same time as the proposed medium-term plan and cover the four-year period immediately preceding, so as to provide an idea of the results achieved during the period of implementation of an entire plan.

A report of this kind should, of course, include not only the figures for each of the indicators selected but also suggestions on improving the system of achievement indicators, and it should also indicate the various lessons to be drawn from the figures in regard to improving the programme.

Chapter VII

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. Five years after the adoption of programme budgeting, the United Nations possesses an assemblage of procedures and documents which are intended to constitute a programming system; yet the practice and spirit of the former system of budgeting by object of expenditure still survives, and in many cases the existing machinery is no more than a formal outer shell. However, the structures thus created make it easy to spot the defects that must be corrected if a real programming system is to be put into operation.

2. The recommendations listed below are related as follows to the gaps identified in the system:

Recommendation No. 1	Institution of time-limited objectives (subprogrammes)	Gap No. 1
Recommendation No. 2	Identification of outputs by a five-item system	Gap No. 2
Recommendation No. 3	Internal work programmes for divisions	Gap No. 4
Recommendation No. 4	Information process for ongoing programme implementation and output costing	Gap No. 3
Recommendation No. 5	Monitoring of programme budget performance	Gap No. 5
Recommendation No. 6	Evaluation methods and achievement indicators	Gap No. 6

Recommendation No. 1 — Format of descriptions of subprogramme objectives in the medium-term plan; adoption of a system of time-limited objectives

(a) Very explicit criteria should be devised for distinguishing between those portions of a programme which definitely represent continuous functions and those for which target dates must be fixed (see section II.2(e)).

(b) Time-limited objectives should as far as possible be the rule and continuous activities the exception (see sections II.2(b) and II.2(e)).

Recommendation No. 1 (continued)

(c) Descriptions of subprogramme objectives in programming documents should follow a format that enables the expected results to be clearly identified. Within the present system of describing subprogrammes in the medium-term plan (objective, problem addressed, legislative authority, strategy and expected impact), the following items should be added:

(i) Under the subheading "objective", a distinction should be made between:

- The objective to be attained by the date of completion of the subprogramme (by 1985, for example);

- The objective of the intermediate stage covered by the medium-term plan concerned (for example, the stage to be reached by 1981);

(ii) Under the subheading "problem addressed", there should be a brief but precise description of the present status of the activity considered (for example, in the case of a series of handbooks, the present status of all the publications of the kind in question which have resulted from earlier implementation of the programme);

(iii) Under the subheading "strategy", the description of the resources that are to be employed should demonstrate how the projected kinds of output are related to the aim to be achieved, with particular emphasis on the requirements and nature of the clientele it is proposed to reach. Similarly, this section should show the relationship between the over-all strategy for the full period of implementation of the subprogramme (up to 1985) and the strategy for the period covered by the plan (for example, up to 1981);

(iv) The section headed "expected impact" should contain the list of achievement indicators to be employed (see para. VI.4).

Recommendation No. 2 - System of identifying "outputs" in programme budgets

(a) There should be improvements in the system used to identify the outputs listed in programme budgets as constituting the means of achieving the subprogramme objectives during the biennium. This information, which at present includes the title of the programme element, the nature of the output and the date of production, should be given in greater detail and made more explicit by the use of a five-item identification system, the items being:

1. The identification number of the output, including the target date (e.g., ESA-79-AFP-10), meaning that the output is to be produced in 1979.

2. The name of the programme element to which the output corresponds (unchanged).

Recommendation No. 2 (continued)

3. The nature of the output, described much more precisely through the replacement of the present nomenclature by an approved nomenclature of the kind proposed in section III.2(a) of this report.

4. A statement of the primary (and possibly secondary) recipients of the output (see section III.2(c)).

5. One (or more) achievement indicators providing a concise measurement of the expected impact.

(b) Consideration might be given to the possibility of requesting the Secretary-General to prepare a report for consideration by CPC and ACABQ, and submission to the General Assembly, on the nomenclature and definition of outputs.

Recommendation No. 3 - Establishment of internal work programmes in divisions

(a) An internal work programme should be established in each division (or section).

(b) These programmes (after consultation with all executants) should be drawn up output by output and specify a precise completion date and production timetable for each output. They should define the tasks of each Professional staff member, cover a period of one year, be modifiable and be displayed in a summarized form in each division or section (see section IV.3).

Recommendation No. 4 - Information process for ongoing programme implementation and output costing

(a) Heads of department, the budget directorate and the intergovernmental committees should be kept informed of the implementation of internal work programmes: documents summarizing the implementation of these programmes should be communicated to them when they consider it necessary. These documents should replace the biennial supplement to the work programme for economic and social activities and the present project information sheets (see section IV.4).

(b) An estimate of the resources needed for programme implementation should be facilitated by the reorganization of the budgetary accounting system. An experimental exercise in costing certain outputs should take place as quickly as possible and relate in particular to ascertaining the costs of all the outputs of two or three divisions or sections, to studying a few kinds of output from all the divisions, and to analysing the work time of a certain number of Professional staff (see section IV.5).

Recommendation No. 5 - Monitoring of programme budget performance

A system should be instituted to enable the competent intergovernmental committees (such as CPC, the Economic and Social Council, ACABQ and the Fifth Committee of the General Assembly) to monitor the performance of the programme budget.

(a) To this end, a biennial report should be prepared in May of the second year of each biennium and should contain:

Recommendation No. 5 (continued)

- A list of all the outputs which are in the current programme budget and which, contrary to expectations, will not be implemented during the biennium;

- Statistical data on the percentage of implementation of each programme and subprogramme, calculated according to predetermined rules (see section V.4);

- For each programme and subprogramme whose implementation rate is under 70 per cent, a detailed report explaining the reasons for that situation.

(b) The report on the financial implications of programme changes (stripped of its annex III) should if possible be submitted in October of the second year of the biennium. In addition, part of the biennial evaluation report proposed in Recommendation No. 6 should (in February or March of the year following the end of the biennium) deal with the over-all implementation of the programme output by output.

(c) The decisions to be taken by the intergovernmental committees on the report proposed in (a) above should cover:

- The question whether to cancel implementation of the output or defer its implementation until the following programme budget;

- The financial implications of these decisions and the measures applicable in the event of unjustified or insufficiently justified failure to implement substantial portions of the programme (possible reduction in growth rates or staff, recommendation to the Secretary-General) (see section V.4).

Recommendation No. 6 - Evaluation methods and the use of built-in achievement indicators

(a) The present evaluation methods, consisting in the preparation of reports on a certain number of programmes selected each year by the Committee for Programme and Co-ordination, should be improved through the use of achievement indicators which are an integral part of objectives.

(b) Achievement indicators forming an integral part of the description of each subprogramme should be established according to type of objective and type of user.

(c) A substantial class of achievement indicators should be based on the concept of a clientele or users. Particular attention should be given to the possibility of comparison between potential clientele and effective clientele.

(d) A biennial report on the achievement indicators for each programme should be made to the competent intergovernmental committees. This report should also propose improvements to the indicator system in the light of experience.

(e) All special evaluation reports concerning a particular programme should, in addition, report systematically on possible improvements to the achievement-indicator evaluation methods and make proposals on possible means of determining the impact of the programme in question.

ANNEX I

DEFINITIONS OF THE FOUR PROGRAMMING LEVELS AS ADOPTED BY THE ADMINISTRATIVE COMMITTEE ON CO-ORDINATION IN ITS REPORT E/5803 OF 28 APRIL 1976

"2. Programme narratives

"27. In October 1975 ACC instructed the Task Force to give priority to the harmonization of programme narratives in the programme budgets. The overriding importance of this for making comparisons is self-evident but the difficulties involved are also very great. The Task Force singled out three separate issues for consideration: (a) the hierarchy of substantive programmes and the need to identify "narrative levels"; (b) minimum information requirements for narratives; and (c) treatment of programmes for administrative and supporting services.

"28. Perhaps the most useful single achievement by the Task Force has been the identification and agreement on four levels for the subdivision of organizations' over-all programmes, together with recommendations on the levels on which they would normally include their detailed programme narratives. The four levels, with examples of each, are the following:

"Level 1 - Major programme corresponds to a major purpose or function of the organization for which objectives may be set. Normally these objectives are of such a long-term nature that no time-frame can be established for their attainment. The level is often used for purposes of aggregating budget data or for appropriation purposes. It includes such existing aggregations of programmes as:

Population (United Nations);
Development of skills and aptitudes for work (ILO);
Conservation of resources and control of diseases and pests (FAO);
Education (UNESCO);
Environmental health (WHO).

"Level 2 - Programme is a grouping of related subprogrammes directed at the attainment of one or more objectives that contribute to the broader objectives of the major programme at level 1. At this level some organizations include detailed narratives and specific objectives. For some there is no need for any further breakdown of the over-all programme narrative, and in such cases the detailed recommendations of the Task Force on the minimum requirements for narratives at level 3 would take effect at this level. Examples of current programme titles that might correspond to this level are:

Population in the ECA region (United Nations);
Vocational training (ILO);
Control of diseases and pests (FAO);
Higher education and training of education personnel (UNESCO);
Basic sanitary measures (WHO).

"Level 3 - Subprogramme is a coherent collection of several activities directed at the attainment of one objective, and which is capable of being evaluated in terms of output indicators and, normally, success criteria. To the extent possible, the evaluation should be in terms of its impact on conditions within and among the countries of the world. At this level most of

Date: 12 August 1974

ESA 1976-1977 PROGRAMME BUDGET

Project Information Sheet

1. Programme: Public Administration and Finance. Programme Component: Personnel Administration and Training

3. Medium-Term Plan objective: Undertake action research on strengthening and upgrading training institutions and programmes in the public service aimed at enhancing their impact on the performance of public service agencies.

4. Project number and title: (C) 3.31 Institution-building for management development

5. Intended output: A study on Institution-building for Management Development

6. Team leader (or responsible staff member): Mr. G. Salih

7. Source of funds: Regular Budget (X) Other (Specify): ____________________

8. Principal emphasis: (i) Policy formulation : Intergovernmental ( ) National (X)
   (ii) Dissemination of information : Reference ( ) Technical (X)

9. Legislative authority (if any): ECOSOC Res.1567(L) and G.A. Res.2561 (XXIV)

10. Why project is essential to achievement of Medium-Term Plan objective:

    Trained manpower is essential for the performance of numerous functions in government. The knowledge and skills of public officials must be always commensurate with changes in their roles and responsibilities. This project seeks to strengthen and upgrade training institu ions and programmes to meet the needs of developing countries for improving performance of public personnel.

11. Brief description of how project will be implemented:1/

    Research into major elements of this problem -

    Analysis of various management development approaches and training techniques -

    Preparation of the studies -

    A technical meeting to review research findings.

12. Related to which other Medium-Term objectives: None

13. Expected co-ordination/inputs from other units (specify):

    Regional Commissions

    Other UN agencies Co-ordination will be ensured with the ILO and the UNESCO to the extent necessary and relevant.

1/ If use of consultants, travel or printing is projected, give detailed justification in the sample forms provided. For ad hoc expert groups, use Budget Form A (1).

ANNEX II

SPECIMEN PROJECT INFORMATION SHEET

the organizations represented in the Task Force would include detailed narrative material, including statements of subobjectives. Typical examples of current programme titles at this level would be:

Demographic projections (United Nations);
Industrial vocational training (ILO);
Control of African animal trypanosomiasis (FAO);
Higher education (UNESCO);
Water supply (WHO).

"Level 4 - Programme element is either:

(a) A project, directed at a precise objective in terms of output over a prescribed period of time, the achievement of which can be verified; or

(b) A continuing activity with a measured output. It contributes to the objective of a level 3 subprogramme, is composed of elements which can be costed and is normally the managerial responsibility of one person. Examples of such programme elements are:

Estimates and projections of total population by sex and age for individual countries (United Nations);
In-plant training scheme (Iraq) (Field project) (ILO);
European Centre for Higher Education (Bucharest) (UNESCO);
Algeria - field project (WHO).

"29. Even if some organizations find that their programmes do not require them to use all four of these levels, the across-the-board presentation of programme information under them will simplify interagency comparisons. It is also particularly helpful that the detailed narrative material will be at level 3."

(Side two)

14. Project Phase	Description/Result	Person(s) responsible	Prof. m/m	Consultants (V)	Ad Hoc Exp. Grp. (V)	Travel (V)	Printing (V)	Completion Date mo/yr
XXXX	Start implementation	XXXXX	XXXX	XXX	XXX	XXXX	XXXX	
(a)	Substantive research and collection of information	Mr. Salih and 3 staff members	13	yes	-	-	-	6/77
(b)	Evaluation and analysis		5	-	-	-	-	7/77
(c)	Preparation of the study		11	-	-	-	-	10/77
(d)	Expert Group Meeting		3	-	yes	-	-	11/77
(e)	Final Report and submission for printing		3	-	-	-	yes	12/77

15. Cost Estimate		Prior Yrs	1974/75		1976		1977		1978-1979	
		m/m (V)	m/m (V)	Cost	m/m (V)	Cost	m/m (V)	Cost	m/m (V)	Cost
(a) Professional	RB		-		-		35			
	OB									
(b) General Service	RB				-		24			
	OB									
(c) Consultant	RB				-			8,000		
	OB									
(d) Travel	RB				-			-		
	OB									
(e) *Ad Hoc* Expert Groups	RB							yes		
	OB									
(f) Printing	RB									yes
	OB									
(g) Other 2/	RB						59	8,000		
	OB									
16. Total	RB									
	OB									

2/ Specify: ______________________________

ANNEX III

SUMMARY OF AN INTERNAL WORK PROGRAMME FOR A DIVISION (OR SECTION)1/

OUTPUT (number and title)		Professional staff responsible	Completion date		1978												1979					
					J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J
79.ESA PAF.1	Handbook on ABC	Mr. X Mrs. Y	31/5/79	Scheduled dates		S 2		3			4	3		5	1	6		7	8		F	
				Actual dates			S 2		3		4	3		5	1		6		7	8		F
78.ESA PAF.10	Regional conference on DEF	Mr. W Mr. Z Mr. U	31/12/78	Scheduled dates																		
				Actual dates																		
78.ESA PAF.11	Training course on GHI	Mr. C Mr. D	30/11/78	Scheduled dates																		
				Actual dates																		

1/ The way in which the table functions is illustrated in respect of one output only.

Key to code

- S Start of operations
- F Finish of operations
- 1 Imperative time limit (e.g., committee meeting, training course, etc.)
- 2 Research, data collection and analysis, negotations, etc.
- 3 Use of consultants, meetings of groups of experts, etc.
- 4 Preparation of preliminary draft of output
- 5 Revision of preliminary draft and preparation of final text
- 6 Output approval, typing, translation, printing, etc.
- 7 Distribution of output
- 8 Follow-up action

N.B. The scheduled dates are to be inserted at the beginning of the budgetary period.
The actual dates are to be inserted monthly.