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## Fifty-fifth session

Agenda item 116

### **Review of the efficiency of the administrative and financial functioning of the United Nations**

## **Results-based budgeting**

### **Report of the Advisory Committee on Administrative and Budgetary Questions**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on results-based budgeting contained in documents A/54/456 and Add.1-5.<sup>1</sup> During the examination of these reports the Committee met with representatives of the Secretary-General who provided additional information and clarification. During its spring 2000 session the Committee met with the United Nations Educational, Scientific and Cultural Organization, the World Health Organization, the International Labour Organization, the World Intellectual Property Organization, the Food and Agriculture Organization of the United Nations, the United Nations Industrial Development Organization, the International Atomic Energy Agency and the Organisation for Economic Cooperation and Development to learn from their experience with results-based-type techniques. The information gathered from this meeting provided valuable background to the Committee and a context for its review of the Secretary-General's proposals.

2. The General Assembly, in its resolution 53/205 of 18 December 1998, requested that the Joint Inspection Unit (JIU) undertake an analytical and comparative study of the experience of the bodies of the United Nations system that were implementing an approach similar to results-based budgeting. The report of JIU (A/54/287) was before the Advisory Committee during its deliberations on the subject; in addition, the Committee met with one of the Inspectors who prepared the report. The Committee commends the Unit on the quality of the comparative study of the experience of the agencies with results-based budgeting techniques.

## **Background**

3. The United Nations had a budget organized by object of expenditure since its inception in 1945 until 1974. This budget format, however, had its limitations, one

of which was the inability to know the cost of programmes of activity; it was also difficult to know what the programmes were. Member States demanded better planning and budgeting of United Nations activities. As a result of the budget reforms that followed, the first United Nations programme budget was prepared in 1973 for the biennium 1974-1975. This improvement became the basis for the changes that have so far been introduced in the planning and budgeting process of the United Nations. In its present format the programme budget includes objectives, expected accomplishments and outputs. Since 1973 an extensive debate has been held on ways to improve planning, programming and budgeting of United Nations operations. Debate has been held simultaneously on how to improve performance reporting, evaluation and monitoring and, by its resolution 37/234 of 21 December 1982, the General Assembly adopted the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Regulations were subsequently revised by General Assembly resolutions 42/215 of 21 December 1987 and 53/207 of 18 December 1998.

4. In its resolution 52/12 B of 19 December 1997, the General Assembly took note of the Secretary-General's recommendation to shift United Nations programme budgeting towards a system of results-based budgeting and requested him to submit, through the competent bodies, a detailed report on the issue with a full explanation of the proposed change, the methodology to be used and a mock-up of one or more sections of the budget. The reports of the Secretary-General on results-based budgeting (A/53/500 and Add.1) were submitted in response to the request of the Assembly.

5. Following its consideration of those reports, the Advisory Committee requested that the number of prototype fascicles be expanded to cover more complex budget areas such as political affairs, international cooperation for development, a regional commission and common support services (A/53/655, para. 4). The General Assembly, in its resolution 53/205, requested the Secretary-General to submit to it for consideration the prototype fascicles suggested by the Committee as well as a comprehensive and analytical report on his proposal on results-based budgeting, including a comparative study of the present budgetary procedures and the proposed results-based budgeting. The analysis in the report of the Secretary-General contains, perhaps out of necessity, much duplication and overlap between the various parts of the report. For the reader's ease of reference, the Committee, in the paragraphs below, has for the most part followed the format of the report of the Secretary-General (A/54/456), has simplified the statements when possible and has attempted to minimize duplication by cross-referencing paragraphs.

## **Proposals of the Secretary-General**

6. The Advisory Committee requested a comparison of elements of the current budget and of a results-based programme budget. The information received from the Secretary-General is reproduced in the annex to the present report.

7. Section I of the report of the Secretary-General contains information on mandates for the preparation of the report. In section II of his report, the Secretary-General describes the weaknesses in the current process of programme budgeting. According to the Secretary-General, the process, which was introduced in 1974, has

failed to resolve the fundamental issue of determining the effectiveness of the work of the Organization in terms of the efficient use of resources, objectives and accomplishments, in spite of various improvements made to programme planning, budgeting, monitoring and evaluation since 1974. In the opinion of the Advisory Committee, the lack of a coherent programming framework has resulted in the absence of a realistic context for setting an optimal level of human and financial resources necessary to implement the mandates entrusted to the Secretary-General by Member States.

8. In section III of his report, the Secretary-General describes the concept of results-based budgeting and its aims against the background of weaknesses of the current process. According to the Secretary-General, results-based budgeting in the United Nations would comprise a logical framework for formulating the programme budget and a mechanism to induce results-oriented accountability and flexibility (see A/54/456, para. 26). As stated in paragraph 29 of the report, the logical framework contains the following hierarchy, which can be viewed both from the top down and from the bottom up:

- (a) Objectives for the biennium;
- (b) Expected accomplishments;
- (c) Outputs;
- (d) Inputs.

The Advisory Committee points out that the elements shown in the graphic representation of the logical framework (see *ibid.*, para. 28) can also be viewed from the reverse perspective, and as such the arrows should point not only up, but also down.

9. The Advisory Committee notes the statement in paragraph 37 of the report that, in practice, the formulation of objectives and expected accomplishments will be difficult, in particular given the fact that both terms convey the meaning of a desired outcome or achievement and may appear to be indistinguishable.

10. As indicated in paragraph 30 of the report, while the focus of results-based budgeting has been on the term “expected results”, the Secretary-General’s current approach is to use the term “expected accomplishment”, given the similarity between the two terms, and in order to maintain conformity with the Regulations and Rules Governing Programme Planning. The Committee also notes the distinction made between expected accomplishments and outputs in paragraph 35 of the report.

11. The Advisory Committee notes that the Secretary-General attempted, in annex II to his report, to provide guidelines for the formulation of objectives and expected accomplishments. **Since the medium-term plan is the framework for the proposed programme budget, progress in defining objectives and expected accomplishments more specifically in the medium-term plan would affect the quality of the objectives and expected accomplishments in the proposed programme budget.**

12. **The Advisory Committee stresses the importance of fine-tuning the definition of terms and guidelines for their use as the Organization acquires more experience in applying results-based budgeting. It is the opinion of the**

**Committee that the terms used in the Regulations and Rules Governing Programme Planning should be considered for possible change by the General Assembly only after considerable experience has been gained with results-based budgeting techniques.**

13. The logical framework requires also the identification, at the outset of the budgetary cycle, of significant external factors that may affect the achievement of the expected accomplishments; this, in the view of the Secretary-General, will ensure that programme managers are accountable only for results that are within their control (see *ibid.*, paras. 32 and 33). The Advisory Committee notes that the glossary of relevant terms in annex I to the report does not contain a definition of the term “external factors”. It is defined, however, in the glossary of terms contained in the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8, annex). **It is the understanding of the Committee that significant external factors would be identified by programme managers on the basis of their own judgement and experience and that those factors would be specific to the objectives and expected accomplishments that are being set.**

14. Paragraphs 38 to 43 of the report deal with budget implementation, monitoring and evaluation, which, according to the Secretary-General, will take the form of an assessment of the extent to which expected accomplishments have been realized. To this end, programme managers, within six months of the end of the budget period, will report on the accomplishments achieved based on measurements using performance indicators. As indicated in paragraph 31 of the report, performance indicators are those features or characteristics that would be used to measure whether the expected accomplishments have been achieved. The Secretary-General recognizes that although the concept of such indicators is contained in the Regulations and Rules Governing Programme Planning, it has never been applied in practice at the stage of the formulation of programme budget proposals; at present, only output or workload statistics are used in programme budget presentations (see *ibid.*, para. 16). The Advisory Committee notes the statement in paragraph 31 of the report that the direct link between the performance indicators and the expected accomplishments is an extremely important element in achieving a shift to a results-oriented programme budget.

15. As stated in paragraph 39 of the report, the report on accomplishments will be submitted to the Committee for Programme and Coordination and to the Advisory Committee. The Secretary-General intends to eventually integrate the current report on programme performance into the report on accomplishments, which, together with information on expenditures will provide a comprehensive overview and analysis of the outputs delivered, the accomplishments achieved and the resources utilized. **The Advisory Committee welcomes this intention.** The Committee notes that there is no proposal to change the format or timing of the current budget performance report.

16. In paragraph 41 of the report it is indicated that programme managers will be given greater flexibility in managing inputs during budget implementation, while maintaining allotted funds strictly within budget sections as approved by the General Assembly and fully respecting staffing table limitations. The Advisory Committee was informed, upon enquiry, that the increased flexibility would for the

most part apply to the redeployment of funds between certain objects of expenditure, such as consultants, overtime and general temporary assistance. **The Committee points out that the Secretary-General already has the authority to transfer funds within sections of the budget.** The Committee requested information on how this authority is currently being exercised, but the reply has not yet been received. Transfers between budget sections is done by the Secretary-General with the prior concurrence of the Committee (see para. 2 of Assembly resolution 54/250 A of 23 December 1999). **The Committee requests that any specific proposals for additional flexibility be submitted to the Assembly through the Committee in the context of the review of the programme budget proposals for the biennium 2002-2003; the proposals should also contain a full description of the flexibility currently available to the Secretary-General. In this connection, the Committee trusts that the general principle will be borne in mind that additional flexibility should be accompanied by additional accountability.**

17. The Advisory Committee notes that results-based budgeting is perceived by the Secretary-General as neutral with respect to increases or reductions in budgets or staff (see *ibid.*, para. 43). This statement is reinforced in paragraph 81 (g) where it is stated that a results-based format is not more or less likely to lead to resource reductions than is the current format. **Accordingly, the Committee has interpreted the statement in paragraph 43, that accountability under results-based budgeting does not imply that, if results have not been achieved as expected, resources should necessarily be cut in the light of the foregoing.**

18. It is the view of the Advisory Committee that for programme managers to achieve expected accomplishments, budgetary levels must be commensurate with the level of approved programmes. The Committee also points out that a tendency to utilize the phrase “within existing resources” in legislation may lead programme managers to experience difficulties in achieving expected accomplishments (see also para. 66 of the Committee’s first report on the proposed programme budget for the biennium 2000-2001).<sup>2</sup>

19. Section IV of the report of the Secretary-General deals with prototype fascicles for five sections of the programme budget for the biennium 2000-2001.<sup>1</sup> As indicated in paragraph 45 of the report, the fascicles were prepared for illustrative purposes to demonstrate the applicability of results-based budgeting concepts and terminology to the United Nations. **The Advisory Committee considers these prototype documents to be of limited value. They do not illustrate clearly how outputs, expected accomplishments and performance indicators would be linked to achieve the stated objectives, nor do the documents give the reader a clear picture of the size and content of a results-based section of the proposed programme budget. The presentation of the proposed medium-term plan for 2002-2005 shows greater effort in defining objectives, expected accomplishments and performance indicators.** Upon enquiry, the Committee was informed that the deficiencies of the prototypes were due to the fact that they were prepared at a time when the Secretariat had little experience in this matter.

20. Despite falling under the heading “New elements”, the proposals in paragraphs 47 to 49 of the report contain little that is new. The Advisory Committee draws attention to the difficulty of identifying generic outputs under programme support, as referred to in paragraph 49. **The Committee shares the view of the Secretary-General that such outputs cannot always be quantified at the present stage and**

may need to be adjusted in subsequent phases. With regard to the new treatment of resource requirements, as described in paragraphs 50 to 52 of the report, the Committee intends to comment further on this in the context of an actual budget presentation, bearing in mind the statement in the last sentence of paragraph 46 of the report.

21. In paragraphs 50 to 55 of the report, the Secretary-General attempts to explain the content of the budget document and presentation of post and non-post resources. The Advisory Committee notes from paragraph 53 that the structure of each budget section will follow the current pattern, except that a number of tables and narratives will be moved to an annex. However, the Committee notes the statements in the report that results-based budgeting does aim to reduce the level of detail of input information (*ibid.*, para. 46) that resource requirements will be presented at a more aggregate level (*ibid.*, para. 50) and that annexes to budget sections may also be gradually formulated at a more aggregate level when results-based elements prove to be useful in practice (*ibid.*, para. 52). In this connection, the Committee was assured by the representatives of the Secretary-General that the level and quality of information currently included in the budget document and made available to the Fifth Committee, the Committee for Programme and Coordination and the Advisory Committee would not be compromised in the transitional phase. The representatives also clarified that, subject to approval by the General Assembly, the details of inputs would be reduced at a later stage when deliberations of the Assembly shifted focus to an analysis of accomplishments achieved vis-à-vis outputs.

22. The Advisory Committee points out that the size and content of the budget document has evolved over time and that it will continue to evolve as more changes are introduced into the budgetary process. **The Committee recommends that proposed programme budget for the biennium 2002-2003 be prepared taking into account the observations and recommendations contained in the present report. The Committee will give further guidance on the question of refining the content and presentation of the budget in its first report on the proposed programme budget for the biennium 2002-2003.**

23. Section V of the report of the Secretary-General in a number of respects duplicates the contents of sections III and IV. It is useful, however, as a summary of the proposed budgetary processes, as follows:

(a) Budget preparation and the budget document. Each budget section will contain a statement of objectives, expected accomplishments and performance indicators, as well as significant external factors and the identification of end-users or beneficiaries of the outputs. These elements will be presented in hierarchically structured way, with a focus on expected accomplishments (*ibid.*, para. 55);

(b) Budget methodology. There will be no change in the current methodology of the calculation of currency movements, inflationary adjustments and the application of vacancy rates (*ibid.*, para. 56);

(c) Review and approval process. General Assembly resolution 41/213 of 19 December 1986 will continue to apply. A focus of expected accomplishments would ideally lead to a change in the approach to reviewing programme budgets. The primacy of the Assembly in budgetary matters will not be affected. The role of the Advisory Committee will not change. The Committee for Programme and Coordination will be expected to acquire an enhanced role in the review of the more

elaborate programmatic aspects of the budget and in the assessment of the impact and quality of programmes (ibid., paras. 57-59);

(d) Implementation of the budget and budgetary control. Programme managers will be granted greater flexibility to implement programmes within resources allotted to them. This, however, will be achieved strictly in accordance with the Financial Regulations and Rules of the United Nations (ibid., para. 60; see also para. 16 above);

(e) Monitoring and evaluation. There will be significant changes in the way the performance of the Organization is assessed, since programme performance will show the extent to which expected accomplishments have been achieved, compared with the current system in which the performance report concentrates on counting outputs (ibid., para. 61). The current separation between monitoring and evaluation will be decreased with results-based performance measurement, since it will cover both the implementation of the programme budget against expected accomplishments and the effectiveness and impact of programmes (ibid., para. 62). However, the form that evaluation will take in future, as discussed in paragraph 63 of the report, has not been defined. **The Advisory Committee trusts that an appropriate mix of evaluation mechanisms will emerge over time on the basis of experience.**

24. Conditions for implementing results-based budgeting elements are set out in section VI of the report, as follows:

(a) Regulatory framework. No change is proposed considering that the medium-term plan will continue to serve as the principal policy document on the basis of which the objectives and expected accomplishments for each biennium will be formulated. The Secretary-General recognizes the need to formulate the objectives in the medium-term plan more clearly than at present in a way that could show observable change (ibid., para. 65). **In this connection, the Advisory Committee reiterates its call for greater involvement of the specialized intergovernmental bodies in the programme and budget process. The Committee points out that there needs to be a clear link between the objectives in the medium-term plan and those in the proposed programme budget. The Committee notes the view of the Secretary-General that it will not be necessary at the present stage to modify either the Financial Regulations or the programme planning process at a time when the Organization is still in a learning phase;**

(b) Mechanisms for accountability. Procedures need to be established to incorporate the information that results-based performance measurement will yield. The Secretary-General also envisages that the existing systems of management authority and responsibility, including the performance appraisal system, will also need to be responsive (ibid., para. 70). In this connection, **the Advisory Committee cautions that rule 107.3 (e) of the Regulations and Rules Governing Programme Planning should be respected;**

(c) Information systems. No changes are presently envisaged, although, according to the Secretary-General, in future stages adjustments to information systems may be needed in the light of experience with results-based budgeting. **The Advisory Committee points out that, although information and accounting systems are among the most important instruments in the implementation of**

**results-based budgeting, the matter is not given sufficient treatment in the report of the Secretary-General (see *ibid.*, paras. 71 and 72).** The Secretariat proposes to use current information systems, but their strength and weaknesses are not analysed, nor are the weaknesses that exist in the current methods of collecting and analysing data discussed. The Advisory Committee was informed, upon enquiry, that the financial aspects of budgeting are supported by the Budget Information System, which is linked to the Integrated Management Information System through bridges, while the programmatic aspects of the programme budget are supported by the Integrated Monitoring and Documentation Information System. Both systems, according to the Secretary-General, are ready to support the results-based budget approach in the preparations for the proposed programme budget for the biennium 2002-2003. **The Committee is not satisfied that it is the case, and is of the view that inadequate capacity of information systems must not be allowed to hinder progress in this area. The Committee requests that a detailed analysis be undertaken of the capacity and limitations of information and accounting systems involved in results-based budgeting. The results of the analysis should be provided to the Committee when it examines the proposed programme budget for 2002-2003;**

(d) Knowledge and skills of staff. **The Committee shares the view of the Secretary-General that it is important to have staff learn to incorporate results-based budgeting concepts and tools into their work. The Committee trusts that specific measures will be developed to address the issue of staff training in results-based budgeting. The Committee is of the view that staff involvement at all levels in the development of all components of results-based budgeting is a matter of critical importance for their successful application.**

25. Measures to introduce results-based budgeting elements are described in section VII of the report. **The Advisory Committee supports the intention of the Secretary-General to proceed gradually, as evidenced in paragraphs 74 and 81 (j). It expects that specific information will be available on the development of the measures described in paragraph 79 of the report.**

## **Conclusion**

26. The Advisory Committee for many years has found the presentation of the budget to be of uneven quality.<sup>3</sup> While the financial aspects of proposed programme budgets have been highly developed and refined over the years, the same has not been true on the programme side. Seen in this way, the proposals of the Secretary-General need not represent a revolution, but more accurately an attempt to build upon and strengthen the existing process. As indicated by the Secretary-General in paragraph 81 (c) of his report, a results-based budget format will differ from the current format in its emphasis, not in its nature.

27. The question has arisen as to whether the proposals to reform the budget process were driven by financial constraints. The Advisory Committee strongly believes that whatever the prevailing financial situation of the United Nations, such situation should not be the impetus to change budget methodology, practice and process. It is equally important that the introduction of new budget procedures should not be seen as a means to reduce the budget or achieve savings (see para. 17 above), nor should these innovations be



considered as part of a trend to encourage the arbitrary setting of budgetary ceilings (see para. 18 above). General Assembly resolutions 41/213, 42/211 and subsequent relevant legislation remain valid (see para. 23 (c) above).

28. It is the firm view of the Advisory Committee that the proposals of the Secretary-General should not be interpreted in a way that would diminish his responsibility to fully justify the financial aspects of his budget proposals and to present complete supporting detail and analysis (see paras. 21 and 22 above).

29. The proposals of the Secretary-General incorporate much of the current practice. As such there is no immediate need to amend the present financial regulations nor the rules governing programme planning. If necessary, these could be changed gradually. The role of the Advisory Committee and the Fifth Committee in considering the financial aspects of budget proposals will not change (see paras. 23 (c), 24 (a) and 25 above).

30. At the outset, a concerted effort needs to be made to improve planning at the United Nations, with the development of the ability to formulate specific objectives and precise performance indicators. There is also a need to clearly identify external factors that influence United Nations operations. As a key element to the achievement of the foregoing, the necessary work should be undertaken as a matter of priority to expand and develop information technology and cost accounting systems so that they can adequately support new requirements (see para. 24 (c) above).

31. It needs to be understood that the proposals of the Secretary-General cannot be applied equally to all sections and activities covered by the programme budget (see rule 101.1 (c) of the Regulations and Rules Governing Programme Planning). For performance analysis to remain valid and relevant, modified techniques will have to be developed, for example in the support and servicing areas (see para. 20 above). With respect to programming and budget presentation of extrabudgetary activities, the Advisory Committee draws attention to rule 101.1 (b) of the Regulations and Rules Governing Programme Planning.

32. The Advisory Committee meetings with a number of the specialized agencies and the Organisation for Economic Cooperation and Development have reinforced its opinion that careful and thorough preparation is an essential prerequisite to the successful implementation of the Secretary-General's proposals. To this end there needs to be a close and continuing dialogue between the Secretariat and the relevant intergovernmental organs. It is of fundamental importance that the basic terms employed in the proposals of the Secretary-General be fully and precisely defined and consistently applied by all involved in the process (see para. 12 above). Over time an effort should be made to harmonize terminology with the other entities in the United Nations system so that past work on the harmonization of planning and budgeting classifications will not be lost. There needs to be a comprehensive training programme so that the staff is well-versed in the techniques that will be developed. There should also be an opportunity for the staff to contribute to the further development of the system by being able to share their experience, reactions and suggestions.

33. The process of budget innovation will be incremental, with refinement on the basis of experience (see para. 25 above). This should be seen as a cooperative process between the Secretariat and Member States; the proposals of the Secretary-General to proceed gradually should be seen in this context.

34. The Advisory Committee, taking into account what is stated in paragraphs 66 and 77 of the report of the Secretary-General, and subject to its observations in the present report, recommends approval of the Secretary-General's recommendation in paragraph 85. As for paragraph 86, the Advisory Committee has been informed that, in view of the timing of the consideration of the report, it is now proposed that, instead of the Secretary-General's preparing a prototype accomplishment report based on the prototype fascicles (A/54/456/Add.1-5) by the end of the biennium 2000-2001, the programme performance report for the biennium 2002-2003 should contain, in addition to the current method of output measurement, an assessment of the performance of the Organization in terms of all the expected accomplishments, using the indicators of achievement that would be included in the proposed programme budget for 2002-2003. The Committee recommends approval of this amended proposal.

#### *Notes*

<sup>1</sup> Addenda 1 to 5 to the report of the Secretary-General contain the prototype fascicles in a results-based format for the following five sections of the proposed programme budget for the biennium 2000-2001: section 3, Political affairs; section 11A, Trade and development; section 15, International drug control; section 18, Economic development in Europe; and section 27B, Office of Programme Planning, Budget and Accounts.

<sup>2</sup> *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 7 (A/54/7)*.

<sup>3</sup> The concerns of the Advisory Committee have been expressed in its first reports on the proposed programme budgets of the last several bienniums. See, for example, paras. 6 and 7 of its first report on the proposed programme budget for 2000-2001 (A/54/7).

## Annex

### Comparison of elements of the current budget and of a results-based programme budget

| <i>Element</i>  | <i>Current programme budget</i>   | <i>Results-based programme budget</i>  |
|---|---|--|
| Programme budget structure  | Programme budget consists of parts, sections, programmes and subprogrammes  | Same as current budget   |
| Subprogramme structure:   |   |  |
| Objectives  | Included  | Included   |
| Expected accomplishments  | Included  | Included   |
| Performance indicators/<br>indicators of achievement                    | Not included  | Included   |
| External factors  | Not included  | Included   |
| Outputs   | Included  | Included   |
| Financial data  | Detailed object of expenditure and post information is provided at the section and subprogramme levels  | Detailed input data in the fascicles will be reduced but will be provided in an annex; in effect, all information currently provided will still be available for the review of the programme budget proposal |
| Budget methodology  | Revised appropriations for the biennium are used as a starting point; changes proposed are presented at the same nominal value as the revised appropriation; the appropriations and changes are subsequently recosted for inflation and currency movement | Same as in current budget  |
| Role of legislative and advisory bodies and review and approval process | Programme aspects are reviewed by specialized intergovernmental bodies; proposed programme budget is reviewed by the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the General Assembly  | Same as in current budget  |

| <i>Element</i>            | <i>Current programme budget</i>   | <i>Results-based programme budget</i>  |
|---------------------------|---|--|
| Budget implementation     | Allotments are issued reflecting the level of expenditure detail currently appearing in the budget document   | Flexibility currently available to the Secretary-General in using resources for non-post costs would be delegated to programme managers, within limits set by Financial Regulations and Rules  |
| Monitoring and evaluation | Monitoring is conducted on the basis of outputs, although qualitative elements have been introduced for the programme performance report for the biennium 1998-1999 | Monitoring would be conducted on the basis of expected accomplishments through data collected for the indicators of achievement; evaluation would also be enhanced with information regarding impact and effectiveness gathered on the basis of indicators |