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

Results-based budgeting

Report of the Secretary-General

Summary

The present report is submitted in response to the request made by the General Assembly following its consideration of the report of the Secretary-General on results-based budgeting (A/53/500 and Add.1), and forms part of the development of reform measures proposed by the Secretary-General in his programme of reform of the United Nations (A/51/950 and Add.1-7).

Over the past 25 years, the Organization has maintained a focus on detailed input information at the budgeting stage and on quantitative output data during monitoring and evaluation. The Organization is at present mainly driven by the delivery of outputs, and is not in a position to accurately determine the effectiveness of those outputs. Results-based budgeting seeks to address the concerns and the desire for improvement expressed by Member States in this regard.

Results-based budgeting consists of a number of elements that would build on and strengthen the existing programme planning, budgeting, monitoring and evaluation framework and procedures. Such changes in the manner in which programme budgets are formulated would enable the Organization fully to utilize the potential of the budget document to serve as a policy tool and as a basis for assessing the extent to which programmes are accomplishing intended changes and benefits. Results-based budgeting does not involve an attempt to introduce the production targets that are used in the private sector or other elements that are alien to the nature of the Organization.

By focusing on expected accomplishments before, during and after budget implementation, results-based budgeting would involve an increased accountability of programme managers. To enable programme managers to effectively discharge these

responsibilities, flexibility could be introduced through the presentation of resource requirement data in the programme budget at a more aggregate level, and through greater discretion over the use of resources within the funds allotted to each section of the budget.

The report seeks the endorsement of the General Assembly of a gradual approach to the introduction of results-based elements in the programme planning, budgeting, monitoring and evaluation cycle, in a manner that fully reflects the specific needs and characteristics of the Organization. A concrete measure proposed for approval is the inclusion, in all sections of the programme budget for the biennium 2002-2003, of performance indicators in addition to statements of objectives and expected accomplishments in a results-based framework, while maintaining the current level of detail on post and non-post requirements. Further steps envisaged by the Secretariat are: (a) the measurement, at the end of the biennium 2000-2001, of the performance of the five budget sections covered in the prototype fascicles against a limited number of expected accomplishments, using selected performance indicators; and (b) other internal measures designed to increase the knowledge of staff and to develop mechanisms and procedures that would support a gradual implementation of performance measurement as a basis for improved programme monitoring and evaluation. Such a phased approach would allow the Organization to test the feasibility of these proposals and to make adjustments where necessary.

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I. Introduction and mandate

1. One of the measures proposed by the Secretary-General in his report entitled "Renewing the United Nations: a programme for reform" (A/51/950 and Add.1-7) was to enter into a discussion with Member States on a possible shift from input accounting to results-based accountability (A/51/950, para. 46). Upon the recommendation of the Advisory Committee on Administrative and Budgetary Questions (A/53/655, para. 4), the General Assembly, in resolution 52/12 B of 19 December 1997, requested the Secretary-General to submit a more detailed report that would include a full explanation for the proposed change, and the methodology to be used, as well as a mock-up of one or more sections of the budget for consideration by the General Assembly.

2. The report of the Secretary-General on results-based budgeting (A/53/500 and Add.1) sought to meet the above-mentioned request by providing a clarification of the concept and the ways in which results-based budgeting could address current weaknesses in the budgetary process, as well as a prototype for one of the budget sections in results-based budget format. In that report, the Secretary-General sought the endorsement of the General Assembly to prepare, in addition to the programme budget for the biennium 2000-2001 in the current format, a number of budget sections in a results-based prototype format.

3. Following its consideration of the report of the Secretary-General, the Advisory Committee endorsed the above-mentioned proposal, but also recommended 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 of 18 December 1998, requested the Secretary-General to submit to it, through the Advisory Committee, for consideration at its fifty-fourth session, the prototype fascicles suggested by the Advisory Committee as well as a comprehensive and analytical report on his proposal on results-based budgeting, which should include, *inter alia*, the following elements:

- (a) A comparative study of present budgetary

procedures and the proposed results-based budgeting, which should, *inter alia*, show very clearly the differences and similarities between the two systems;

- (b) Justification for the proposed change from the present budgetary arrangements to results-based budgeting;

- (c) Identification of weaknesses in present budgetary procedures and in the Administration that hinder implementation of those procedures;

- (d) Identification of measures needed to improve current budgetary procedures;

- (e) An indication of the regulations, procedures and information systems that should be in place if the proposal on results-based budgeting is approved by the General Assembly;

- (f) Demonstration of the applicability of the concepts of results-based budgeting, including "expected results" and "performance indicators", to all sections of the programme budget of the United Nations;

- (g) A sharper and clearer definition of the terms "objective", "output", "results", "performance indicator" and "performance measurement".

4. The present report* seeks to address the above-mentioned request by further describing the proposed results-based budget format, by highlighting the expected improvements over the current format and by giving further justification for the proposals. Addenda 1 through 5 to the present report contain prototype fascicles for five sections of the proposed programme budget for the biennium 2000-2001. The report concludes with a number of recommended measures that could lead to the gradual adoption of results-based elements.

5. In its resolution 53/205, the General Assembly requested the Joint Inspection Unit to undertake an analytical and comparative study of the experience of the bodies of the United Nations system that are implementing an approach similar to results-based budgeting. Where appropriate, the present report takes into consideration the results of that study (A/54/287).

II. Weaknesses in the current process

6. Member States continue to be concerned about the effectiveness of the Organization, not only in terms of efficient use of resources but also in terms of its objectives and accomplishments. Programme budgeting, introduced in 1974, was one of the measures taken to address those concerns. Nevertheless, in spite of various improvements

* The timing of submission of the present report is due to the fact that the resources of the Secretariat have been directed in the first place to completing the proposed programme budget for the biennium 2000-2001. Only upon completion of the proposed programme budget have resources been redirected to complete the current report and related prototypes.

made to the programme planning, budgeting, monitoring and evaluation process over the subsequent years, weaknesses remain, in particular in the determination of the effectiveness of the Organization.

7. The Secretary-General has, in his previous report on results-based budgeting, described many of those weaknesses and attempts made to address them, such as introducing new formats for the medium-term plan and the programme budget, as well as changes in the monitoring report and in the methodology of evaluating programmes. The fundamental issue of determining the effectiveness of the work of the Organization has, however, remained unresolved.

Programme planning and budgeting

8. At its thirty-third session, the Committee for Programme and Coordination, during its deliberations on a new format for the medium-term plan and the linkage with the programme budget, expressed the view that the programme narrative of the substantive subprogrammes should consist of clearly formulated objectives that were designed to bring about, to the extent possible, observable change.¹ An attempt was made in the medium-term plan for the period 1998-2001 to focus on objectives rather than on detailed descriptions of activities and outputs. Efforts were also made in the programme budget for the biennium 1998-1999 to formulate clear objectives during the biennium. Nevertheless, the progress achieved in this connection was limited. The observable and measurable change component remains unaddressed, since the formulation of objectives in the medium-term plan and in the proposed programme budget has not been subject to stringent formulation criteria. As a result, objectives are often formulated as ongoing activities or outputs, only capable of communicating what a programme sets out to do, not the changes that would be achieved. At other times, statements of objectives are too broad and abstract to allow a subsequent meaningful assessment of achievements.

9. In accordance with the revisions approved by the General Assembly in its resolution 53/207 of 18 December 1998, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and Methods of Evaluation² (hereinafter referred to as the Regulations and Rules Governing Programme Planning) include a provision which requires the formulation of objectives and expected accomplishments in the programme budget proposal of the Secretary-General. While the proposed programme budget

for the biennium 2000-2001 contains formulations of objectives, expected accomplishments, outputs and resource requirements, these elements are not clearly linked in one interrelated programme framework and are not sufficiently defined in terms of their relationship to each other.³ This hampers the formulation of a logically coherent programme that could serve as a basis for the monitoring of implementation.

Monitoring and evaluation

10. The current system for monitoring programme performance involves a quantitative assessment of the extent to which the Secretary-General has delivered the outputs that were programmed in the budget. This assessment provides an indication of which outputs were delivered but does not provide information on the effects that the production of outputs had on the objectives addressed. Moreover, such reporting is not capable of showing the quality of those outputs.

11. The shortcomings of the current system of monitoring and reporting of programme performance have repeatedly been recognized by Member States. The Advisory Committee, when it reviewed the programme performance report for the biennium 1988-1989, indicated that the report did not assess the quality or relevance of the outputs produced, and it expressed the belief that issuance of further programme performance reports should be suspended pending a resolution of the underlying methodological difficulties (A/45/617, paras. 22-23). The Committee for Programme and Coordination, at its thirty-first session, expressed the view that the biennial programme performance report should provide, *inter alia*, information that would facilitate the identification by Member States of outdated and inefficient activities and reformulation of programmes in the light of newly identified objectives; the Committee also recommended that a system of responsibility and accountability of programme managers be established.⁴ At its thirty-third session, the Committee, in its deliberations on the new format of the medium-term plan, recommended that the programme and budget performance reports detail the achievements relative to the objectives of the programme framework of the plan and the resources of the programme budget.⁵ At its thirty-eighth session, the Committee concluded that more emphasis should be placed on qualitative analysis to reflect achievements in implementing programme activities, and recognized the need to monitor and evaluate the quality of performance.⁶

12. Also at its thirty-eighth session, the Committee for Programme and Coordination expressed itself in similar terms on evaluation issues, stressing the importance and necessity of further improving and integrating evaluation into the cycle of programme planning, budgeting and monitoring with a view to improving and strengthening programme formulation and implementation.⁷ Evaluation studies, as currently presented to the Committee, are primarily management-oriented, with recommendations focusing, among others, on needs assessment, programme design, problem solving, quality of outputs, timeliness and requirements of end-users.

13. Since expected results are not currently articulated at the outset of the budgetary process, evaluation studies cannot easily address the question of whether or not intended results were achieved. In other words, the design of the evaluation component of the planning, programming, budgeting, monitoring and evaluation process does not enable a determination of the relevance and effectiveness of mandated programmes and activities against that which was intended at the time the programme was formulated.

14. Concerns about this deficiency can be traced back to an analysis of programming and evaluation conducted by the Joint Inspection Unit in 1978. At the time, the Joint Inspection Unit recommended that descriptions of objectives of subprogrammes in programming documents should follow a format that enabled the expected results to be clearly identified and that time-limited objectives should, as far as possible, be the rule (A/33/226, chap. VII, recommendations 1 (a) and (c)). In addition, the Joint Inspection Unit recommended that achievement indicators forming an integral part of the description of each subprogramme should be established according to type of objective and type of user (A/33/226, chap. VII, recommendation 6 (b)).

15. The concept of such indicators is also contained in the Regulations and Rules Governing Programme Planning and is defined in the glossary of terms pertaining to the Regulations⁸ as follows:

“Indicators are measures of the results or changes that an activity is intended to produce. They are designed to provide an objective and specific scale against which the activity’s progress towards its objectives, the actual achievement of its objectives and the impact of such achievement can be determined.”

16. Article VII of the Regulations provides that one of the objectives of evaluation is to determine, *inter alia*, the

impact of the Organization’s activities in relation to their objectives, while the associated rule 107.1 (b) requires that evaluation should utilize baseline data and indicators of progress accomplishment to assess programme impact. Nevertheless, this concept has not been applied in practice, perhaps because there is at present no requirement to provide information regarding performance indicators in the programme budget proposals. At present, indicators are more commonly used in programme budget presentations to refer to output productivity or workload statistics.

17. Subsequent to the recommendations of the Committee on Programme and Coordination at its thirty-eighth session, the General Assembly, in resolution 53/207, requested the Secretary-General to submit proposals, for consideration by the Committee on Programme and Coordination at its thirty-ninth session, on ways in which the full implementation and quality of mandated programmes and activities could be ensured and could be better assessed by and reported to Member States. The report submitted in response to that request (A/54/117) indicates that the first two steps toward incorporating a qualitative dimension into the programme performance monitoring system would be specification of the expected outcomes in the programme budget proposal and the establishment of a connection between outputs and outcomes.

Focus on input control

18. The shift from input budgeting to programme budgeting was initiated in 1974 in order to provide Member States with a full description of the activities of each organizational unit of the Secretariat and of the resources required for the delivery of outputs. Even at that time, an attempt was made to provide a description of programmes and of their components, their legislative basis and their objectives, as well as an indication of accomplishments to date and of future goals. This has not, however, led to a reduced focus on input control at a detailed level. The programme budget has continued to focus attention on inputs, providing detailed specifications of the number and grade levels of personnel and distinct categories of non-post objects of expenditure. While such detailed attention to input may enforce a measure of discipline upon programme managers with respect to expenditures, it does not enable Member States to determine whether or not the programme outputs are effective in meeting the objectives of the programme. Moreover, the rigidity with which funds may be spent is

a feature of input budgeting that gives little discretionary authority to programme managers, during the course of implementation, allowing adaptation in a timely manner to changing needs and conditions during the course of the biennium. The determination of the effectiveness of programmes has continued to receive less attention than the detailed line items of expenditure at the input level.

Focus on output delivery

19. The Organization is at present mainly driven by the delivery of outputs and does not focus on determining the continued relevance and effectiveness of those outputs. This is owing, in part, to a lack of understanding of the need to link the various components of a programme budget as parts of a coherent framework. The link between objectives and outputs has been weak. Moreover, the link between objectives or expected accomplishments and performance indicators has not been firmly established. Just as Member States tend to focus on input control, programme managers have focused on output delivery, with the result that the determination of expected accomplishments has been largely ignored. The current monitoring system has compelled programme managers to focus on output delivery by reporting on the number of outputs delivered, reformulated, postponed or terminated against what was programmed. In this connection, the Office of Internal Oversight Services, in response to the concerns of Member States, has instructed programme managers to report on the qualitative aspects of programme implementation for the report on programme performance for the biennium 1998-1999, which is to be submitted to the General Assembly through the Committee for Programme and Coordination.

20. In summary, the weaknesses of the current arrangements may be enumerated as follows:

(a) There is a lack of a coherent programming framework in which objectives, expected accomplishments, outputs and resource requirements are firmly defined in relation to each other, and in which criteria are provided to formulate objectives and expected accomplishments that show observable change;

(b) The lack of such a framework and of the use of performance indicators precludes the determination of the results, relevance and effectiveness of programmes;

(c) The rigid focus on input control (at the outset of the budgetary cycle) and on output delivery (during and after the cycle) draws attention away from the intended

changes or benefits resulting from United Nations programmes.

III. Outline of results-based budgeting

21. While concepts such as “results”, “achievements” and “indicators” are not new in the programme planning, budgeting, monitoring and evaluation process, they have generally been applied only, if at all, during and after the implementation of the Organization’s work programme. Results-based budgeting would require that they be applied at the beginning of the programme planning cycle, that is, during the formulation of the programme budget. This would compel programme managers to design programmes that looked beyond output delivery to results to be achieved. Results-based budgeting is thereby a management tool for programme managers to take the most appropriate course of action and to make the most effective use of resources during the implementation stage of the programme budget.

22. The importance of the budget document for the determination of the effectiveness of the work of the Organization cannot be overemphasized. The budget document is a powerful tool for determining not only the resource requirements but also the direction of the Organization, the work to be carried out and the results to be achieved. Results-based budgeting, therefore, is a measure to address the above-mentioned weaknesses of the current process.

23. As stated in the previous report of the Secretary-General on results-based budgeting (A/53/500 and Add.1), there is not a single true model for results-based budgeting, or a model in existence that could be applied directly to the United Nations. The current proposal is therefore based on a careful assessment of what a system should be if it were to address the needs and characteristics of the Organization.

24. Against the background of the weaknesses outlined in the section above, the aims of results-based budgeting are as follows:

(a) To increase the capacity of Member States to focus on the policy implications of funds to be expended;

(b) To enable Member States to assess the effectiveness, impact and relevance of programmes in terms of the achievement of actual results, thereby addressing concerns over a lack of qualitative assessment of programme delivery;

(c) To improve the design of programmes and to ensure that the Secretariat will work towards achieving results (in the sense of changes and benefits to end-users and beneficiaries) and not only towards producing outputs or implementing activities;

(d) To enhance the management capacity of both the General Assembly and the Secretariat with regard to ensuring effective programme implementation;

(e) To help to determine the most appropriate use of resources.

25. The previous report of the Secretary-General, in describing how these aims could be achieved, indicated that results-based budgeting was understood to mean an improved planning, programming, budgeting, monitoring and evaluation process, by which the Secretariat would be held accountable for achieving results since: (a) the proposed programme budget would be formulated around a set of predefined objectives and expected results; (b) expected results would justify resource requirements that would be derived from and linked to the outputs required to achieve such results; and (c) actual performance in achieving results would be measured by objective performance indicators.

26. The above description of results-based budgeting is based on two core ingredients which are elaborated below: a logical framework for formulating the programme budget, and a mechanism to induce results-oriented accountability and flexibility.

Programme budget preparation: logical framework

27. The budget document is a powerful instrument for determining the direction of the Organization, the work to be carried out and the results to be achieved. To formulate the programme budget, a logical framework can be used to ensure that all elements are included by programme managers in the design of the programme budget.

28. The logical framework is a conceptual tool which requires programme managers to design the elements of the programme budget in one coherent and interrelated structure, with a hierarchical cause-and-effect relationship among each of the elements. As indicated above, most of these elements are not new but they have not been applied consistently in the past and have not been defined in relation to each other. A graphic representation of a logical framework is provided in the figure below.

29. From the top down, the logical framework consists of objectives for the biennium, expected accomplishments, outputs and inputs. Starting with the objectives and reading down, the logical framework should indicate the necessary conditions for producing each element (i.e., in order to fulfil the objectives, the programme should achieve its expected accomplishments; in order to achieve the desired accomplishments, the specified outputs need to be produced etc.). Conversely, reading from the bottom up, each of the elements or layers of this framework should indicate what would happen if that element were produced or achieved (i.e., if the required inputs are provided, then the programme would be able to produce the specified outputs; if the programme produces the outputs, then it would be able to achieve the desired accomplishments etc.). In effect, this framework requires programme managers to go beyond a description of the activities and articulate why they would be implementing these activities.

30. The previous report of the Secretary-General on results-based budgeting focused on the term “expected results”. As described in paragraphs 67 and 68 of the present report, however, there is no inherent difference between the term “expected result” and the term “expected accomplishment”, approved by the General Assembly in section III of resolution 53/207 of 18 December 1998 as part of revisions to the Regulations and Rules Governing Programme Planning. Given the similarity between the two terms, and in order to maintain conformity with the Regulations and Rules Governing Programme Planning, the approach of the present report is to use the term “expected accomplishment” rather than “expected results”. This does not affect the nature of results-based budgeting, as described in the present and previous reports.

31. Also included in the logical framework are the performance indicators, which are those features or characteristics that would be used to measure whether the expected accomplishments have been achieved. 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.

32. Underlying this framework are a number of conditions which have to be met in order for the programme to succeed in bringing about the expected accomplishments but which are beyond the control of the programme. In other words, the logical framework recognizes that, in addition to the outputs of United Nations programmes, there are other, external factors which could either enable or obstruct the achievement of the expected accomplishments. Consequently, a results-based budget also requires the identification of significant

external factors which may impact on the achievement of the expected accomplishments. Not only does this clarify the transparency of the programme design, but it also serves to ensure that programme managers are only held accountable for results that are within their control.

33. In its study of the experience of other bodies in the United Nations system with results-based techniques, the Joint Inspection Unit examined concerns expressed regarding the influence of external factors and ways in which such factors could be taken into account when determining the responsibility of programme managers (A/54/287, paras. 58-62). As mentioned above, the approach proposed in the present report is fully to incorporate significant external factors into the logical framework design and to require programme managers to identify and articulate these at the outset of the budgetary cycle. These external factors, and any unforeseen influences that may prove to have an impact on the results, would subsequently be taken into account when reporting on accomplishments at the end of the biennium. Other approaches mentioned in the report of the Joint Inspection Unit include the closer involvement of the Organization’s constituents in the formulation of programme budget proposals. This approach is, in fact, already followed, as the programme planning and budget process of the United Nations provides for the full involvement of Member States.

34. The definitions of the elements of this framework are provided in the glossary of terms contained in annex I to the present report. An attempt has been made to provide, as requested by the General Assembly, a clearer definition of the terms “objective” and “expected accomplishment”. In addition, annex II provides more detailed guidelines for the formulation of these terms.

35. A clear distinction can and should be made between expected accomplishments and outputs. The outputs of the Organization are the products or the services that it provides. Expected accomplishments, on the other hand, are the effects of, or changes brought about by, these services or products, leading to the fulfilment of the objectives. The term “expected accomplishments” does not imply, and is not equivalent to, production targets used in the commercial sector; it does not mean that a greater number of outputs are equivalent to a better result.

36. Within the logical framework, the function that each of the elements will have in relation to one another is as important as their definition. The logical framework requires that objectives and expected accomplishments be set at the right level, bearing in mind the nature of the

work of the Organization, as well as the time-frame in which it intends to undertake activities. Objectives should not be too ambitious (such as stating that the Organization will eradicate poverty or eliminate discrimination against women within a biennium) or too unambitious (such as indicating that the Organization will merely prepare information brochures, which is in fact an activity).

37. It is recognized 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. Annex II to the present report contains a number of suggested criteria and guidelines for formulating objectives and expected accomplishments, which would be used to guide programme managers. These guidelines will have to be tested in practice and adjusted as the Organization acquires more experience in formulating results-based components.

Budget implementation, monitoring and evaluation

38. The monitoring and evaluation of programme performance will take the form of an assessment of the extent to which expected accomplishments have been realized. Since performance indicators will be linked to expected accomplishments as formulated in the programme budget, monitoring and evaluation will be fully incorporated in the budgetary process, as envisaged in the Regulations and Rules Governing Programme Planning.

39. The results-based budgeting proposal entails that, within six months of the end of the budget period, programme managers will report on the accomplishments achieved, based on measurements using the performance indicators. To do this, programme managers will be required to monitor and evaluate their work throughout the biennium. The report on accomplishments will be submitted to the Committee for Programme and Coordination and to the Advisory Committee on Administrative and Budgetary Questions. The current report on programme performance, involving quantitative assessment of the delivery of outputs, can eventually be integrated into the report on accomplishments, together with information on expenditures. This will give a comprehensive overview and analysis of the accomplishments achieved, the outputs delivered and the resources utilized to achieve the accomplishments.

40. The report on accomplishments will be used to increase the accountability of programme managers in the implementation of the programmes. The report would also provide feedback to programme managers for the improvement of programme design, for the achievement of a better understanding of the needs of end-users and for managing strategically.

41. To enable programme managers to manage strategically and to discharge their increased responsibilities for achieving results, the programme budget document will be structured in a way that will facilitate focusing on the achievement of accomplishments. First, the quantity of input data in the programme budget will be reduced, allowing Member States to shift their concentration on *ex ante* controls and highly itemized inputs to the policy implications of mandated programmes. Second, during budget implementation, programme managers would be given greater flexibility in managing inputs, while maintaining allotted funds strictly within the section provisions approved by the General Assembly and fully respecting staffing table limitations.

42. At present, with little discretion to optimize the mix of resources during budget implementation, programme managers are not empowered to be innovative, proactive or responsive to change. A release of some of the present constraints, within approved overall budgetary provisions and established regulations and rules, would allow programme managers to take corrective action in the course of programme implementation and to focus on how best to achieve results. Delegation of authority in terms of line-item expenditure would not imply abrogation of responsibility at the centre, or a relaxation of discipline, but would be a measure for the facilitation of decision-making, within established regulations and rules, at the programme or budget section level.

43. Accountability under results-based budgeting does not imply that, if results have not been achieved as expected, resources should necessarily be cut. It is neutral insofar as increases or reductions in budgets or staff. Provided the framework has been designed in a coherent fashion, the performance measurement vis-à-vis expected accomplishments has the potential to show why the expected accomplishments were not achieved, allowing Member States and programme managers to translate those shortcomings into improved programme design for the ensuing bienniums. Such feedback could reveal, for example, that significant external factors precluded the outputs producing the intended result, or even that insufficient outputs and associated resources had been budgeted.

IV. Prototype fascicles

44. The addenda to the present report contain the full prototype fascicles in a results-based format for five sections of the programme budget for the biennium 2000-2001. To allow a comparison of the regular and prototype fascicles, the prototypes have been prepared on the basis of the regular fascicles of the following sections: 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.

45. The prototype fascicles are formulated within the framework of the medium-term plan for the period 1998-2001 and contain levels of resource requirements identical to those in the proposed programme budget for the biennium 2000-2001. They have been prepared for illustrative purposes, to demonstrate the applicability of results-based budgeting concepts and terminology to the United Nations. In order to ensure consistency, an effort has been made to derive the objectives and expected accomplishments from the regular fascicle. Consequently, the programmatic elements of the prototypes are not wholly new and have not been established from the top down, as one would do when following the logical framework. This also means that, in some cases, results-based formulation requirements have not been strictly followed in order to maintain consistency with the regular fascicle. For example, not all of the objectives are specific to a particular biennium or are designed to bring about change in the one biennium.

46. In keeping with the thrust to change the emphasis from an input-based orientation to one that is results-based, the prototypes follow a suggested pattern for presenting less input data, and contain a number of new and modified elements. For example, tables showing detailed resource requirements are presented in an annex. Overall, however, the prototypes are to a large extent similar to the current format. While results-based budgeting does aim to reduce the level of detail of input information, this is only one way of showing such information in the budget document, and further adjustments may be made to improve the presentation.

New elements

47. The core programmatic element will be the statement of objectives for the biennium, expected accomplishments

and performance indicators, formulated within a logical framework and presented in one table so as to demonstrate and ensure the linkages among them. In addition, significant external factors and end-users or beneficiaries of the programme will be identified. These statements will be applied to the programme of work and programme support components.

48. As indicated in paragraph 30 above, the present report and prototypes refer to "expected accomplishments", rather than the term used in the previous report of the Secretary-General, namely, "expected results". A discussion of the two terms is provided in paragraphs 67 and 68 below. The term "expected accomplishments" is, in fact, not a new element, since it was included in the proposed programme budget for the biennium 2000-2001, in accordance with the Regulations and Rules Governing Programme Planning. In preparing the prototypes, however, an attempt has been made to formulate expected accomplishments following the initial attempts made in the proposed programme budget for the biennium 2000-2001. Consequently, the expected accomplishments in the prototype fascicles are generally different from those in the regular fascicle.

49. A consistent application of the logical framework to the programme support component of the programme budget will require that outputs also be identified. Outputs are not currently listed for the programme support component of the regular fascicles. Therefore, while an effort has been made to identify generic outputs under programme support, outputs cannot always be quantified at the present stage and may need to be adjusted in subsequent phases.

Modified elements: resource requirements (post and non-post)

50. In the overview of each budget section, resource requirements will be presented at a more aggregate level, showing requirements only at the level of components for the regular budget (i.e., executive direction and management, programme of work etc.) and including one entry for extrabudgetary resources. Post requirements would be identified by only five levels: Under-Secretary-General (USG), Assistant Secretary-General (ASG), Director (D-1/D-2), Professional staff (P-1/P-5) and all categories of General Service staff.

51. For each of the components and subprogrammes, the prototypes show summaries of resource requirements in a

simplified format, namely, at the level of two broad categories: post and non-post requirements.

52. Information on an indicative distribution of resource requirements by object of expenditure and on post requirements for all categories (at the current level of detail) will be provided as supplementary material to the fascicles. This information, contained in annexes to each of the budget sections, will allow scrutiny of resource requirements at the level of detail that is done at present. Such annexes may also be gradually formulated at a more aggregate level when results-based elements prove to be useful in practice.

53. Except for a number of the tables and narratives currently contained in the fascicles being shifted to the annex, the structure of each budget section will follow the current pattern (i.e., an overview followed by the components: executive direction and management, programme of work etc.). Other elements that would not be modified include the narrative of the section overview, the introduction to the components and subprogrammes and the list of outputs for each subprogramme.

V. Summary of differences between the current and proposed budgetary processes

54. The differences between the current and a results-based budgetary process — were the latter to be fully implemented as envisaged in the present report — are summarized below. Other aspects of the budgetary process and the budget document will remain unchanged.

Budget preparation and the budget document

55. Each section of a results-based budget will contain a statement of objectives, expected accomplishments and performance indicators, as well as significant external factors that can impact on the achievement of accomplishments and the identification of end-users or beneficiaries of the outputs. Underlying these statements will be a logical framework, which will link the elements in a hierarchically structured way. Through the formulation of performance indicators and the link with outputs, the focus of the budget document will be on expected accomplishments. Detailed input data in the fascicle will be reduced but will be provided in an annex.

In effect, all information currently provided in the budget document will still be available for the review of the programme budget proposal.

Budget methodology

56. The introduction of results-based budget elements will have no impact on any other aspects of budget methodology, such as the calculation of currency movements, inflationary adjustments and the application of vacancy rates.

Review and approval process

57. Results-based budgeting will ideally lead to a change in the approach to reviewing programme budgets, since the focus will be on approving the expected accomplishments, as derived from the objectives, and the corresponding performance indicators.

58. The primacy of the General Assembly as the budgetary authority of the Organization will not be affected, or will the role of the Advisory Committee in budgetary review. The Committee for Programme and Coordination is 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.

59. The principles of the decision-making process with respect to the programme budget, as adopted by the General Assembly in resolution 41/213 of 19 December 1986, will not be changed: decisions will continue to be reached on the basis of consensus.

Implementation of the budget and budgetary control

60. Programme managers will be granted greater authority and discretion over the use of resources, with less-detailed internal restrictions on input control. This will be achieved by more flexible allotments, but strictly in accordance with the Financial Regulations and Rules of the United Nations and staffing table limits. This will facilitate a timely and effective response by programme managers to unanticipated changes in the course of the biennium, while bearing in mind the accomplishments to be achieved.

Monitoring and evaluation

61. Significant differences will occur in the way the performance of the Organization is assessed. Programme performance will be measured on the basis of performance indicators, and will show the extent to which expected accomplishments have been achieved, instead of the number of outputs produced. It is expected that the monitoring of outputs will, at least initially, continue to be of relevance to both Member States and programme managers. The current process of reporting on programme performance (i.e., counting outputs) could therefore serve as supplementary information to the report on accomplishments. Ideally, the two forms of performance measurement (outputs and accomplishments) will be combined in one report together with related financial information.

62. With results-based performance measurement, the current separation between monitoring and evaluation will be decreased, since it will cover both the implementation of the programme budget against expected accomplishments (similar to the current monitoring process) and the effectiveness and impact of programmes (similar to evaluation).

63. Current forms of evaluation (including self-evaluation, the thematic and project evaluations conducted by the Office of Internal Oversight Services, identification of major users and use made of output and services etc.), will either be incorporated in results-based programme performance measurement or will continue to be relevant as independent forms of evaluation, as will external and internal auditing mechanisms.

VI. Conditions for implementing results-based budgeting elements

64. Outlined below are the procedures and mechanisms that should be in place if results-based budgeting is to be implemented in a gradual fashion. Overall, only minimal adjustments to the current regime will be required.

Regulatory framework

65. The objectives and expected accomplishments for each biennium will be formulated within the context of the principal policy document of the Organization, the medium-term plan, with the objectives to be achieved

during a biennium contributing to the achievement of the objectives at the end of the medium-term plan period of four years. In general, this would be facilitated if the objectives in the medium-term plan were to be formulated more clearly than is the case at present. Since objectives in the current medium-term plan for the period 1998-2001 are not always formulated in a way that could show observable change (and are sometimes formulated as activities), more stringent drafting of objectives in the medium-term plan may be needed in the future.

66. It is proposed in paragraph 85 below that the Organization continue with the gradual introduction of results-based budgeting elements and that all sections of the proposed programme budget for the biennium 2002-2003 contain statements of objectives, expected accomplishments and performance indicators. Consequently, greater care and precision in formulating objectives will need to be observed by the Secretary-General starting with the proposed medium-term plan for the period 2002-2005.

67. The term “expected accomplishments”, adopted in the context of revisions to the Regulations and Rules Governing Programme Planning in December 1998, was not defined when it was adopted. Nevertheless, the everyday meaning of the word “accomplishment”, its intended application in the programme budget, and its relation to the word “objectives”, would seem to indicate that it is virtually equivalent to the concept of “expected result”, namely, a concrete target within an overarching objective, involving benefits or changes to end-user or beneficiaries, reached through the production of outputs.⁹

68. The proposal to introduce results-based budgeting does not rely on any particular terminology. It is immaterial whether use is made of the words “results”, “accomplishments” or “outcomes”, as long as such terms fulfil the same function in a logical framework vis-à-vis objectives and outputs, and follow the same formulation criteria. As indicated in paragraph 30 above, in order to maintain consistency with the Regulations and Rules Governing Programme Planning, the present report uses the term “expected accomplishments”. Moreover, it is proposed that, if results-based budgeting elements are to be adopted by the General Assembly, the Organization should use the term “expected accomplishments” in accordance with the Regulations and Rules Governing Programme Planning, rather than adopt a new term such as “expected results” since it is not inherently different from expected accomplishments.

69. It has been pointed out that the Regulations and Rules Governing Programme Planning contain provisions relating to such results-based budgeting concepts as objectives and performance indicators. Results-based budgeting builds on and consolidates existing provisions and concepts that already point toward a results-orientation. Moreover, there are no provisions in the Financial Regulations and Rules or the Regulations and Rules Governing Programme Planning that preclude the possibility of introducing results-based budgeting elements at the United Nations. It will not be necessary at the present stage to adopt modifications to the regulations and rules at a time when the Organization is still in a learning process. Only practical experience can reveal the kind of adjustments, if any, required. In this context, it may be recalled that 13 years elapsed between the introduction of programme budgeting and the adoption of corresponding adjustments in the regulations and rules of the United Nations. Consequently, no change to the regulatory framework is proposed or required at the present time for the introduction of results-based elements.

Mechanisms for accountability

70. As described throughout the present report, results-based budgeting will lead to an increased accountability by the Secretariat and by individual programme managers in achieving results. The mere *a priori* formulation and *post facto* assessment of results, however, is not sufficient to accomplish this. Procedures need to be established to incorporate the information that a results-based performance measurement will yield. The existing system of management authority and responsibility, including the performance appraisal system, will also need to be responsive.

Information systems

71. A stage-by-stage approach will need to be taken with regard to information systems. For the moment, existing processes for gathering, analysing and presenting monitoring and evaluation data will be used. The generation of results data through the use of the performance indicators contained in the prototype fascicles will place the Secretariat in a better position to identify its information system needs.

72. With respect to financial data to be accumulated during programme implementation, no changes are

presently envisaged. Unless determined otherwise by the General Assembly, current levels of detail on resource information will be maintained in the programme budget for the biennium 2002-2003, and expenditure and budgetary monitoring will continue to use current information systems. Consequently, the ongoing implementation of the Integrated Management Information System will not be affected by the gradual introduction of results-based budgeting. In future stages, when Member States and the Secretariat have acquired sufficient confidence and experience in results-based budgeting and Member States agree to allow more flexibility in resource presentation and management, adjustments to information systems may be needed.

Knowledge and skills of staff

73. Results-based budgeting has the capacity to affect the work of numerous staff, not just programme managers. It is therefore important to have staff involved in planning, implementing, monitoring and evaluating programmes learn to incorporate results-based budgeting concepts and tools in their work. Briefing and training opportunities for all such staff will need to be provided.

VII.

Measures to introduce results-based budgeting elements

74. Further experience and knowledge must be built up before a new budget format can be applied in a comprehensive way. There is a need to develop skills on how to use the tools that results-based budgeting provides and to produce feedback on performance. Moreover, the dialogue between Member States and the Secretariat on the usefulness of such new elements will be kept open at all times in order to allow adjustments to be made whenever necessary and to optimize the applicability of results-based budgeting to the Organization. It is therefore envisaged that the Secretariat will proceed with the gradual testing and development of a number of elements of results-based budgeting, which can be broken down into three series of measures or activities, and will report thereon on a regular basis so as to enable Member States to assess whether such new elements can lead to meaningful change.

75. The first set of measures will be to assess the performance of the sections presented in prototype format in the addenda to the present report, on the basis of a

number of selected expected accomplishments and corresponding performance indicators. The information that such assessment would yield will be presented, in the form of a prototype report on accomplishments, through the Advisory Committee on Administrative and Budgetary Questions, and the Committee for Programme and Coordination, to the General Assembly for consideration. That prototype report should be produced in time for the General Assembly to take into account when considering the proposed programme budget for the biennium 2002-2003 at its fifty-sixth session. Consequently, measurement by the Secretariat will need to start at the end of 2000, halfway into the biennium. This will differ from the regular timing of the report on accomplishments described in the present report, which will be at the end of the biennium, as is currently the case for the report on programme performance.

76. The assessment will show to which extent the expected accomplishments have been achieved. However, although the objectives and expected accomplishments are formulated within the context of existing mandates and are generally compatible with the regular programme budget, they are part of the prototype documents and, as such, will not constitute the formally approved programmatic translation of legislative mandates. Nevertheless, the proposal to undertake measurement is made to permit testing of the format of the report on accomplishments.

77. The second series of measures, which will require the approval of the General Assembly, will be to include in all sections of the programme budget for the biennium 2002-2003 a statement of objectives, expected accomplishments (rather than expected results) and performance indicators in one logical framework, as set out in the present report and its addenda, while maintaining the current level of detail with respect to resource requirements. As elaborated in the present report, no prior changes to the relevant regulations and rules of the United Nations would be required. Expected accomplishments will be incorporated in the results-based budget framework of elements. If the General Assembly approves this proposal, the Secretary-General will prepare the instructions to programme managers on budget formulation accordingly.

78. The statement of these programmatic elements in the programme budget for the biennium 2002-2003 also requires that the objectives for the medium-term plan for the period 2002-2005 be formulated in such a way that change-oriented objectives for the biennium can be derived from them. Consequently, programme managers will need to ensure that the objectives in the proposed medium-term plan show observable change.

79. The third series of actions will be taken within the Secretariat to ensure that results-based budgeting elements can be put to effective use by the Organization. This will involve the further development of mechanisms that will support the implementation of results-based budgeting, as described in section VI above, including the accountability structure and the related information management system. Furthermore, the Secretariat will undertake the training of programme managers and other staff involved in programme planning, budgeting, monitoring and evaluation, in order to develop a better understanding of and familiarity with results-based budget elements, ensuring that skills within the Secretariat are fully developed as and when the General Assembly decides to proceed with full implementation.

80. As indicated above, the purpose of all these measures will be to subject results-based budget elements to testing and to reveal both possible benefits and shortcomings. In its study on the experience of United Nations organizations with results-based budgeting, the Joint Inspection Unit recommended the establishment of an open-ended working group to ensure the appropriate participatory role of Member States in adapting results-based budgeting concepts to the United Nations. As reflected in the present report, the Secretary-General believes that a channel for feedback from Member States is important to ensure that lessons are learned from the implementation of the proposed measures, and to make appropriate adjustments to the results-based budgeting elements. When sufficient experience and confidence has been built up in the course of the 2000-2001 and 2002-2003 bienniums, future measures beyond the biennium 2002-2003 could include the enablement of programme managers to meet the requirements of their enhanced accountability, which would be accomplished through the aggregation of information on resource requirements in the programme budget, and a reduction of restrictions on programme managers in the management of available resources.

VIII.

Conclusions and recommendations

Conclusions

81. The findings of the present report can be summarized as follows:

(a) The present programme planning, budgeting, monitoring and evaluation process, while intended as a

comprehensive cycle with interrelated elements, has not been able to fulfil all of its purposes and to address concerns raised in past years, in particular those relating to the ability of the Organization to determine the effectiveness of its work, and to the need to effect changes in the management culture of the Secretariat;

(b) The shortcomings of the current process are due to a combination of such reasons as: the continued focus on inputs at the stage of budget formulation and on activities and outputs during and following budget implementation; the lack of clear criteria for budget formulation and of strong links between programmatic elements in the programme budget and the programme budget cycle as a whole; and the very limited use of other concepts such as performance indicators;

(c) Results-based budgeting builds on existing processes and seeks to consolidate the various elements of the programme planning, budgeting, monitoring and evaluation cycle that have hitherto been applied in relative isolation from each other. A results-based budget format will differ from the current format in its emphasis, not in its nature;

(d) Results-based budgeting requires programme managers to focus on accomplishments and to take timely decisions on resource management for the implementation of programmes, and holds them responsible for those decisions. The emphasis on expected accomplishments in the programme budget will increase the capacity of Member States to give policy direction to the Organization, to determine the effectiveness and continuing relevance of its work and to benefit from an enhanced transparency;

(e) Results-based budgeting requires the application of the programme planning concepts of “objectives”, “expected accomplishments”, and “performance indicators” at the beginning of the programme planning cycle and at the stage of programme budget formulation;

(f) Increased accountability of programme managers must be accompanied by an empowerment effectively to discharge that responsibility. Relaxation of current rigidities would allow programme managers to take corrective action in the course of a biennium on a more timely basis;

(g) A results-based budget format is not more or less likely to lead to resource reductions than is the current budget format;

(h) The concepts of “accomplishments”, “results”, “achievements” and “outcomes” are interchangeable, as

long as they fulfil the same function vis-à-vis objectives, outputs and performance indicators. For consistency, however, it is preferable to use the term “expected accomplishments”, as provided in the Regulations and Rules Governing Programme Planning;

(i) The current Regulations and Rules Governing Programme Planning do not preclude the adoption of results-based budget elements;

(j) The introduction of a results-based budget format should take the form of a gradual, carefully designed process of change. Acceptance of changes or refinements to the current budgetary process should be based on clear indications that such changes will show an improvement over the present process.

82. While many Member States have expressed concerns about the effectiveness of the Organization and have generally agreed on the need to determine what is meant to be accomplished through improved planning, budgeting, monitoring and evaluation procedures, some Member States have also expressed caution on the implementation of a system which might imply the redirection or elimination of resources from activities that may not yield immediate results. It is clear that the noble purposes of the United Nations, as expressed in its Charter, are not time-bound. The elimination of racism and discrimination, the eradication of poverty or the removal of threats to peace are results that are clearly not expected to be achieved within a biennium or within the scope of a medium-term plan. Furthermore, the achievement of those objectives goes far beyond the competence of the United Nations Secretariat alone.

83. Activities to be undertaken by the Secretariat towards achieving the objectives of the Charter can and should, however, be able to produce results within the Secretariat's sphere of influence and within specific time-frames. While the work of the Secretariat cannot be expected to result in the eradication of poverty, its activities in that area should be aimed at increasing awareness and understanding of the problem, at improving economic and social conditions, at facilitating the compliance of Member States with programmes of action that promote higher standards of living, and so on. If the expected accomplishments are not achieved as planned, then programme managers will have to take corrective measures. Results-based budgeting will help programme managers to determine how, when and where such corrective measures should be taken. Results-based budgeting is a management tool to be used by programme managers for achieving a better understanding of the purposes of their work, for determining the results

they intend to achieve within a given time-frame and for managing resources effectively towards that end.

84. It is in the interest of the Organization and of every Member State that the United Nations be able to determine whether, and to what extent, its programmes and activities make a difference in relations among States and in the lives of people. Through more consistency and clarity in the programme planning stage, the programme budget can be used to its full potential to serve as a medium of communication between Member States and the Secretariat on the purpose and direction of the Organization.

Recommendations

85. It is recommended that the General Assembly request the Secretary-General to continue to develop performance indicators for use in all substantive and support programmes and to include performance indicators in all sections of the proposed programme budget for the biennium 2002-2003, in addition to statements of objectives and expected accomplishments in a single coherent framework, as elaborated in the prototype fascicles.

86. The General Assembly may wish also to request the Secretary-General to prepare a prototype report on accomplishments, based on the prototype fascicles, for consideration at its fifty-sixth session, and to take further measures to develop the mechanisms and skills that would allow the successful implementation of performance measurement as a basis for improved programme monitoring and evaluation within the existing programme budget cycle.

Notes

¹ *Official Records of the General Assembly, Forty-eighth Session, Supplement No. 16 (A/48/16)*, para. 235.

² ST/SGB/PPBME Rules/1 (1987), as amended by General Assembly resolutions 42/215 and 53/207.

³ In response to a request by the Committee for Programme and Coordination at its thirty-ninth session (*Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 16 (A/54/16)*, para. 48), the Secretary-General formulated a new paragraph, to be inserted in rule 105.4 of the Regulations and Rules Governing Programme Planning, which is intended to provide guidance to programme managers in the formulation of expected accomplishments (see A/C.5/54/12).

⁴ *Official Records of the General Assembly, Forty-sixth Session, Supplement No. 16 (A/46/16)*, paras. 398 and 400.

⁵ *Ibid.*, *Forty-eighth Session, Supplement No. 16 (A/48/16)*, para. 236.

⁶ *Ibid.*, *Fifty-third session, Supplement No. 16 (A/53/16)*, paras. 33-34.

⁷ *Ibid.*, para. 219.

⁸ ST/SGB/PPBME Rules/1 (1987), annex.

⁹ See also in this regard the note by the Secretary-General bringing to the attention of the General Assembly a new rule of the Regulations and Rules Governing Programme Planning (A/C.5/54/12), which is intended to provide guidance to programme managers in the formulation of "expected accomplishments".

Annex I

Glossary of relevant terms

Activity	Action taken to transform resources (inputs) into outputs.
Effectiveness	The extent to which results are achieved.
Efficiency	How well inputs are converted to outputs.
End-user	The recipient or beneficiary of an output or result.
Evaluation	Determination of the relevance, effectiveness and impact of the outputs, projects, subprogrammes or programmes in the light of the objectives and expected accomplishments.
Expected accomplishment	A desired outcome involving benefits to end-users, expressed as a quantitative or qualitative standard, value or rate. Accomplishments are the direct consequence or effect of the generation of outputs, and lead to the fulfilment of a certain objective.
Inputs	Personnel and other resources necessary for producing outputs and achieving accomplishments.
Monitoring	Tracking and determining the actual delivery of an output in comparison with the commitments reflected in the programme budget.
Objective	Something sought or aimed at. In programme budgeting, the term refers to an overall desired achievement, involving a process of change and aimed at meeting certain needs of identified end-users within a given period of time. Objectives can be met through the achievement of certain accomplishments.
Output	Final product or service delivered by a programme or subprogramme to end-users.
Performance indicator	A feature or characteristic used to measure whether and/or the extent to which the expected accomplishment has been achieved. Performance indicators correspond either directly or indirectly to the expected accomplishment for which they are used to measure performance.
Performance measurement	The determination of realized accomplishments in comparison with expected accomplishments, based on data collected for performance indicators for a given period of time or at a certain reference date.
Results-based budgeting	A programme budget process in which: (a) programme formulation revolves around a set of predefined objectives and expected accomplishments; (b) expected accomplishments justify the resource requirements which are derived from and linked to the outputs required to achieve such accomplishments; and (c) performance in

achieving expected accomplishments is measured by performance indicators.

Annex II

Guidelines for the formulation of objectives and expected accomplishments

1. Objectives

Objectives express what the Organization wishes to pursue, usually within a biennium or a four-year plan period, although the overall objective may also have validity over a longer period of time. They describe the underlying or overall rationale for implementing a programme or subprogramme involving a process of change and aimed at meeting certain needs of identified end-users.

Objectives need to be set at the right level. The aims and purposes of the Charter of the United Nations are not objectives that can be attained within one biennium and are at too high a level of abstraction for programming purposes. Descriptions of mere activities, on the other hand, generally reveal no intention of accomplishing changes and do not provide an explanation of why an activity is implemented. Such descriptions would therefore be at too low a level. Moreover, issues such as how objectives will be pursued, that is, through the undertaking of activities and the production of outputs, should be kept distinct and separate from the objectives themselves.

Objectives can generally be formulated along the following lines: to reduce/increase, to change, to make progress towards, to strengthen, to streamline, to promote/increase support for etc. Objectives are not equivalent to activities when there is no explanation as to why the activities are implemented; for example, to provide advice to Member States, to provide support to the Secretary-General to assist committee etc.

2. Expected accomplishments

Expected accomplishments are the direct and often tangible effect or consequence of the delivery of outputs. They identify the benefits or changes that are expected to accrue to the users or beneficiaries of outputs. Generally, expected accomplishments of United Nations programmes will relate to changes in knowledge, skills, attitude, behaviour, awareness, condition or status.

Expected accomplishments must be specific and measurable, that is, they should be able to set a quantitative or qualitative value to allow a meaningful comparison with

realized accomplishments. Either implicitly or explicitly, expected accomplishments should contain the identity of the end-users.

Expected accomplishments should generally be formulated along the following lines: increase in the awareness (of end-users) of a particular issue; strengthened capacity (of end-users) to do a particular task; an increased number of (end-users adopting) implementing measures. The following are not expected accomplishments: *activities* (such as servicing of meetings, maintenance of Web sites, participation in the activities of other organizations, liaison with governmental officials, coordination, monitoring and analysis of developments, fund-raising etc.) and *outputs* (such as parliamentary documentation, field projects, seminars, provision of technical advice to Governments, press releases, electoral assistance missions etc.).

Expected accomplishments can, however, relate to changes in the quality, quantity or timeliness of activities and outputs. For example, a reduction of the backlog in the production of a recurrent publication, an improvement in the quality (or of the satisfaction of the end-users) of advisory services, a reduction in the costs or time required to provide technical advice etc.

3. Relationship among objectives, expected accomplishments and outputs

In relation to objectives, expected accomplishments should always be of a more concrete, less abstract nature. Moreover, objectives and expected accomplishments should display a cause and effect relationship: objectives should be considered as the impact of achieving the expected accomplishments. Conversely, expected accomplishments are the tangible outcomes that will lead to the achievement of objectives and are the necessary conditions for attaining those objectives.