

PROGRAMME PLANNING SYSTEM (PPBE)

No aspect of UN management systems has received so much attention, and generated so much frustration over the last four decades, as the critical need to better organise and assess decision-making processes. Massive energies and efforts have been invested in this quest, and particularly in what eventually came to be the planning, programming, budgeting, and evaluation system (hereinafter "PPBE").

As early as 1950, the General Assembly sought sound management and evaluation of the Secretariat's work and use of the funds made available:

"[In 1950] ... the General Assembly stressed the need for careful programme reviews to effectively use available resources. Subsequently in 1953, the Secretary-General made a comprehensive review of the work and structure of the Secretariat. This 'evaluation process' and the subsequent reform actions sought to concentrate efforts and resources on the priority programmes which an international organization could 'perform efficiently and effectively,' avoid a 'dangerous' dispersion of these resources over a widespread 'miscellany' of projects, and launch 'a continuing self-criticism as to the way in which various tasks are carried out.'"

"Concentration of effort and resources," General Assembly resolution 413 (V) of **1 December 1950**,

"Organization of the Secretariat: Report of the Secretary-General," UN document A/2554 of **12 November 1953**, para. 5, and

"Annual report of the Secretary-General on the work of the organization 1 July 1953-30 June 1954," UN document A/2663, **1954**, pp. xiv-xv,

all as discussed in Joint Inspection Unit, "Reporting on the performance and results of United Nations programmes: Monitoring, evaluation, and management review components", Joint Inspection Unit, UN document A/43/124, 1988, Annex I, para. 2.

However, the struggle to get UN managers to accept and use programming and evaluation has ground along ever since with little success, as illustrated first by the litany of well-intentioned Member State efforts to prod the Secretariat into effective action during the 1958-1993 period. IO Watch apologizes for such a tedious list, but finds it essential to show the General Assembly's determination to deal with this central matter, the equally-determined Secretariat resistance, and the resulting, constant frustrations and disappointments.

"1958: After the General Assembly called for concentration on the highest-priority tasks and 'the utmost economy' in resource use, the United Nations budget was reformed to concentrate on objects of expenditure and consolidated staffing tables.

1961-1962: A committee of experts appointed by the General Assembly recommended budgetary stabilization, enforcement of programme priorities, closer scrutiny of budgets by governing bodies, and greater administrative control and analysis of the budget: the General Assembly responded by calling for an integrated budget policy.

1966: Another group of experts called on the United Nations and the system to deal with a financial crisis through integrated planning, programming, budgeting and evaluation systems; clear objectives and strategies; strengthened evaluations and internal reviews.

1969 (and 1974): JIU studies noted that the United Nations had fallen behind the large specialized agencies in installing medium-term planning and programme budgeting systems.

1972a: The ACABO criticized cumbersome United Nations legislative machinery and fragmented decision-making, and urged review of the budget format to allow Member States to relate inputs to outputs and determine whether they were getting their money's worth.

1972b: The Secretary-General acknowledged the decade's delay in establishing an integrated programme planning system (see 1961-1962): he proposed such a system to greatly aid governing-body decision-making with coordinated information on past performance, present proposals, and implications for the future.

1973: After criticism from the CPC and ACABO, the Secretary-General acknowledged that evaluation had not yet begun, but would be an essential part of future budget procedures.

1974: The first biennial programme budget was initiated (for 1974-1975), and the first medium-term plan (for 1974-1977, subsequently changed to a six-year plan for the 1984-1989 period).

1975a: The Secretary-General acknowledged that there was still "no systematic evaluation of results", which was the "key problem" which the medium-term plan did not yet cover.

1975b: Yet another group of experts, and a working group, recommended strengthening CPC for planning, programming, coordination, and programme review, as a mechanism to effectively evaluate programme implementation and results.

1978-1979: The Secretary-General acknowledged again that there was "no systematic evaluation" and that improved budgeting procedures and better budget submissions and workplans were needed to enhance performance monitoring and the identification of marginal activities.

1981: JIU found that, despite a small evaluation unit finally established in 1980, the United Nations had fallen behind most other United Nations system organizations in developing and using evaluation.

1982: The General Assembly established programming regulations and rules, *inter alia* to subject all programmes to periodic and thorough reviews and periodically evaluate the results achieved.

1983a: A report to the General Assembly which acknowledged slow progress in establishing even a minimal evaluation system was sharply criticized by the CPC and "deplored" by the General Assembly.

1983b: Secretariat officials blamed tardy programme budget issuance on the complexity of the process, and launched a long, slow search for new budgetary processes,

procedures, and formats.

1985a: As suggested by yet another outside expert group, an internal task force, and pressure from the General Assembly, CPC, and the JIU, the Secretary-General established small central evaluation and monitoring units, but JIU found the United Nations to be lagging even further behind other System agencies in the assessment of results to improve future programmes.

1985b: The General Assembly strongly criticized programme performance reporting and repeated the necessity of strengthening monitoring and evaluation, and the Secretariat promised more transparent and analytical reports on performance and results.

1988: The JIU found major problems with disorderly programme budgeting processes and programme performance, evaluation, and management reports; the General Assembly twice endorsed the JIU call for reports emphasizing programme results and quality, but the Secretariat argued that the evaluation system was still too weak to provide such reporting and settled for minor performance reporting adjustments.

1990: The ACABQ expressed real doubts about the value of the medium-term plan, its verbosity and length, the quality of intergovernmental reviews, the lack of relevant evaluation activities, and programme performance reports that were of little use.

1993: A group of experts considered a new programme planning format and approach and concluded bluntly that "Much more time is spent on reviewing plans and budgets than on implementation and evaluation" and that "This imbalance needs to be corrected".

"Management in the United Nations: Work in progress", Joint Inspection Unit, UN document A/50/507, **1995**, Annex.

Perhaps the pivotal period in this long sequence of activities was the early 1980s:

"[In 1981] the General Assembly ... requested the Secretary-General to propose official regulations and rules to govern the entire programme planning system, taking into account its many prior resolutions on an integrated planning, programming and evaluation system. During the next two years, the Secretary-General made proposals which were extensively discussed, and ... [In 1984] the Regulations and Rules were ... adopted by the General Assembly and issued. [They] state as their very first aim:

'(a) to subject all programmes of the Organization to periodic and thorough reviews,' [and also]

'(h) to establish an independent and effective system for monitoring implementation and verifying the effectiveness of the work actually done; ...

(i) to evaluate periodically the results achieved ...'

[In 1985] the third JIU reports on the status of evaluation [in the UN system] ... found that most organizations had made considerable progress in systematically using ... evaluation. ... The JIU concluded, however, that the United Nations was still locked into the initial stages of evaluation system development, had fallen even further behind the other organizations than it was in 1981, and had not achieved 'integrated management' because results were not being assessed in order to improve future programmes and decision-making."

"Programme planning," General Assembly resolution 36/228 of **18 December 1981**,

"Regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation," UN document ST/SGB/204 of **14 June 1984**,

Joint Inspection Unit, "Third report on evaluation in the United Nations system: Integration and use," Joint Inspection Unit, UN document A/41/202, and "Status

of internal evaluation in organizations of the United Nations system," UN document A/41/201, both of **1986**, paras. 21-22, 29-30, all as discussed in Joint Inspection Unit, "Reporting on the performance and results of United Nations programmes: Monitoring, evaluation, and management review components", UN document A/43/124, 1988, Annex I, paras. 18-19, 23.

In 1987, Maurice Bertrand, a major participant in UN reform efforts, provided very perceptive insights into the underlying significance, problems, and still-remaining potentials of the PPBE process, and of the struggles to implement it. Important efforts had led to the not-insignificant steps of defining a specific programme structure, a regular biennial cycle, a rationalized process and procedures, and a programming unit, but there was still much bureaucratic resistance and the system had been poorly established:

" ... because there was no training program to help professionals [understand this new methodology imposed from above], the preparation of the plan was not taken seriously ... [A 1979 analysis found a disheartening] plethora of banalities, ... vague and general wording .. the lack of descriptions of policies and objectives ... [and] strategies ...

The definition and measurement of program impact was made more difficult by the fact that, in many cases, the U.N.'s role ... -- as well as the resources involved -- was marginal. In fact, evaluation studies have not yet developed to the point of usefulness.

[PPBE regulations and rules were finally codified in 1982, but they] ... are widely misunderstood and incorrectly implemented. They fail to achieve their real purpose: to facilitate a better agreement among member states on the content of programs and on the financing of activities of the United Nations."

Maurice Bertrand, Planning, programming, budgeting and evaluation in the United Nations, United Nations Management & Decision-Making Project UNA-USA, United Nations Association of the United States of America, New York, **1987**, pp. 1, 7, 13, 19, 22.

The report then reflected on lessons learned from the process:

"Everyone acknowledges ... that the system has failed to facilitate a better agreement among member states on [program content and financing] ... Wordiness ... is still flourishing in resolutions as in [the] documents prepared ... The efficiency of the Secretariat does not seem much improved.

Achievements seem meager

... and a feeling of failure tends to prevail.

Member states insist on ... better implementation of PPBE regulations while overcoming the resistance of the Secretariat... These efforts certainly have to be pursued vigorously. ...

The resistance ... can be explained as the usual attitude of bureaucracies toward change. ... it is also more convenient to ... give an idealized image of the [U.N.'s] generalized role ... rather than try to define [specifically how the U.N. might cope with] the real political, economic, and social problems of the world. ... It is always more pleasant to state grandiose objectives to be implemented at some indefinite date than to state modest and precise goals and try to reach them by an assigned date.

... The process of education toward realism, precision, and modesty of approach built into the PPBE process has not had time yet to develop or to bear results."

Maurice Bertrand, Planning, programming, budgeting and evaluation in the United Nations, United Nations Management & Decision-Making Project UNA-USA, United Nations Association of the United States of America, New York, 1987, pp. 23-27.

Mr. Bertrand recommended changes to persevere with the PPBE process, to help improve UN efficiency and effectiveness and redefine the role of the UN in the modern world. He reached very fundamental conclusions:

"The main obstacle to overcome is a conceptual one -- the illusion that there is enough consensus in the international community to allow the U.N. a central role in the international system. [There is still] an exaggerated belief in the ability of the Organization to maintain peace and security and to 'achieve international cooperation in solving international problems' ...

Forty years of experience have shown how misconceived a role this was ...

The essential problem ... is to find a system for building progressively better consensus on questions of common interest. ...

... based on the idea that the low level of existing consensus can, with patience, be elevated over time.

The development of the PPBE system could help by showing [the need for] ... a better consensus on the nature and on the solution of world problems and ... an attempt to convert [such a consensus] ... into modest but useful results ... to make real progress toward a new and more efficient United Nations."

Maurice Bertrand, Planning, programming, budgeting and evaluation in the United Nations, United Nations Management & Decision-Making Project UNA-USA, United Nations Association of the United States of America, New York, 1987, pp. 45-46.

As evidence of the severe damage done to UN management systems by the lack of even narrowly-focused management training, a 1988 JIU report found a very sorry record of training managers to employ the supposedly high-priority PPBE system:

"The [Secretariat] stated in 1978 that it was obvious that each programming unit must have people adequately trained in [PPBE] techniques in order to make the programme planning system work effectively. [Yet eight years later the 1986 medium-term plan] ... states that organized training activities will be used to help program managers learn how to use self-evaluation, ideally as part of overall training in programme planning, budgeting and monitoring.

Unfortunately, [only minimal training sessions were held in 1987, but anything more is] uncertain because [such] training has not been accepted as a formal part of the United Nations training programme.

... the Secretariat has now prepared nine programme budgets and five medium-term plans, [but multiple outside reviews] have all criticized poor design during this period. ... A significant portion of United Nations activities is still not 'precisely programmed,' and the Secretariat has acknowledged the inadequate involvement and lack of experience of at least some Secretariat officials. ...

The lack of staff training is of extra concern now that programme managers are adding self-evaluation work to their responsibilities ... [and because of a broad discretionary loophole that allows] programme managers themselves [to] decide whether to evaluate ... or not and in what depth ... depending *inter alia* on 'the existing level of evaluation experience' ... and because evaluation units will be phasing out as

programme managers take over self-evaluation. This would eliminate a major source of advisory support, training, and especially quality control ...

[UN] training ... is difficult because so little training money is available. ... Nevertheless ... since training in design and evaluation will be essential for self-evaluation, and ... to complete the programme planning system and make it operational, the Inspector believes that [such] training should be the top management training priority."

"Reporting on the performance and results of United Nations programmes: Monitoring, evaluation and management review components", UN document A/43/124, **1988**, paras. 148-152.

The General Assembly did indeed attempt, for several years at the end of the 1980s, to press the Secretariat to improve the PPBE system and, in particular, to finally make monitoring and evaluation meaningful:

"[Emphasizing] the importance of a reliable methodology for monitoring programme performance,

[Stresses] the importance of evaluation for the systematic and objective determination of the relevance, efficiency, effectiveness and impact of programmes and activities in relation to their objectives,"

"Programme planning", General Assembly resolution 44/194 of **21 December 1989**, 8th and 9th preambular paras.

"I.1. Adopts the proposed medium-term plan for the period 1992-1997 ...;

7. Requests the Secretary-General ... to improve the quality of his proposals to [bodies reviewing the plan] as well as the timeliness and procedure of their submission;

8. Also requests the Secretary-General to pursue his efforts to achieve greater concision, clarity, analytical rigour and prospective orientation of the plan;"

II.3. Requests the Secretary-General to submit ... a report on the methodology for monitoring and reporting on the programme performance of the United Nations;"

III.2 ... urges the Secretary-General to develop methods and procedures to ensure that evaluation is fully integrated into the programme planning cycle of the Organization;"

"Programme planning", General Assembly resolution 45/253 of **21 December 1990**.

Unfortunately, determination to refine and reform the PPBE system then waned, and no serious changes were made. A blistering assessment three years later in the Thornburgh report stated that:

"The current [UN] budgeting process [is] ... almost surreal. It is overly complicated, reflective of a strong tendency on the part of the General Assembly to micro-manage and, in many ways, out of touch with reality. A great deal of effort, for example, is extended in the framing of the six-year medium term plan, the budget estimates, the biennial budget itself and revised estimates to reflect changes made during the biennium [each of which is submitted to various governing bodies] to ensure that the Secretariat carries out ... [General Assembly] priorities."

What is ignored is the fact that these 'priorities' are constantly skewed and distorted by activities and expenditures by United Nations entities outside the Secretariat. ... The net effect is that some 70 percent of the Organization's expenditures, for example,

in ... social and economic development, are made without any reference to the intricate budgetary processes engaged in by the Secretariat and the General Assembly." ...

What is called for, in my view, ... is a central policy-making mechanism to establish priorities for the United Nations as a whole in this area and to ensure that the expenditure of funds effects those priorities within all components."

Dick Thornburgh, Under-Secretary-General for Administration and Management, "Report to the Secretary-General of the United Nations" ["The Thornburgh report"], **1 March 1993**, pp. 14-16.

Mr. Thornburgh was even tougher on the massive effort invested in preparing the UN medium-term plan:

"The Medium Term Plan, in my view, is simply useless. Six year projections in times of change ... are especially unrealistic. Moreover, the tremendous effort and resources expended to produce a document which no one does (or, in all candor, should) read or refer to is simply a gross misallocation of scarce talent within the Organization. Unless the ... Plan is altered substantially in both format and substance, you should recommend its discontinuation to the General Assembly."

Dick Thornburgh, Under-Secretary-General for Administration and Management, "Report to the Secretary-General of the United Nations" ["The Thornburgh report"], **1 March 1993**, pp. 16-17.

The 1993 JIU report on accountability and oversight noted that in the absence of strong oversight and management improvement units, organizations like the UN must rely heavily on staff members themselves, supported by training not only in management skills but in implementing programmes. Yet in 1993:

"Observers have consistently noted the problems of poorly-designed UN programmes, poorly-stated objectives, and unsatisfactory evaluation reports, ... in considerable part because programme managers have not had proper training ...

Similarly, [a 1990 JIU report] noted, and the Secretary-General concurred, that ... programme managers did not know the rules and procedures on acceptance and use of extrabudgetary funds, leading to uncertainties, confusion, and vague reporting on [this] major funding source for United Nations programmes.

The Secretary-General reported in late 1992 that he would implement a comprehensive ... [training system for staff at all levels.] The report noted ... [a] 'serious gap' between what almost 15,000 staff would need and the resources available for training. For instance, the priority programme -- supervisory training -- reached only 120 people in the 1991-1992 training year and only 550 people since its inception. The United Nations presently spends only 0.29 percent of its staff costs for occupational and management training, well below the 2 to 3 percent that comparable United Nations entities and some governments spend."

Joint Inspection Unit, "Accountability and oversight in the United Nations Secretariat", JIU/REP/93/5, UN document A/48/420, **1993**, paras. 101-103.

[Note: the second report referred to is Joint Inspection Unit, "Extrabudgetary resources of the United Nations: Towards transparency of presentation, management, and reporting", UN document A/45/797, **1990**.

The Secretariat report of 1994 on establishing the system of accountability and responsibility stated with abounding enthusiasm the revealing admission that:

"Programme managers and supervisors must be clear not only about their authority, but also how to use it ... [and therefore must be] provided with training ... related to management skills development. Programme managers and supervisors ...could derive benefit from practical training in ... the concepts of decision-making processes ... The major objective ... is to empower programme managers and supervisors to see the benefits of employing the full resources available to them, particularly through their staff.

... The Training Service has delivered a number of integrated courses with a specific focus on empowering managers ... and has planned others ...

[The Service will also conduct] a special orientation programme for under-secretaries-general and assistant secretaries-general on programme planning, financial management and the budget process, human resources management and other current management issues ... [and] develop an orientation guide or handbook for [them] ..."

"Establishment of a transparent and effective system of accountability and responsibility: Report of the Secretary-General", UN document A/C.5/49/1 of 5 August 1994, paras. 60-62. [emphasis added]

Other knowledgeable experts, from both inside and outside the UN, echoed these concerns, but little subsequent action was taken:

"In 1990 ... the ACABQ stated that much remained to be done to make the [medium-term] plan of real use to Member States and the Secretariat, and observed that evaluation had largely not been integrated into the process, while the programme performance reports were also of little use.

In 1993 the Secretary-General convened a technical seminar of experts to assist the Secretariat in drafting a new format and approach to programme planning. The group concluded ... that 'Much more time is spent on reviewing plans and budgets than on implementation and evaluation' and that 'This imbalance needs to be corrected.' Unfortunately, the resulting Secretary-General's report proposed no noticeable changes to the existing programming cycle to overcome the present, and fundamental, monitoring and evaluation weaknesses."

"Management in the United Nations: Work in progress", Joint Inspection Unit, UN document A/50/507, 1995, paras. 127-128.

Note: the 1993 group of experts only emphasized the same point that Elmandjra had already precisely identified in 1973 (see the initial quote in the subsection preceding on The General Assembly's "lost resolution" of 1993), thereby underscoring the UN's incredibly slow reform impulses, and how little of substance has happened in the decades since.]

By 1997 the Secretariat was at least finally ready to reconsider the important topic of performance management information as the General Assembly had urged in the 1980s and the JIU had recommended in 1989. In 1997 Secretary-General Annan proposed an attempt at "results-based budgeting" to move away from a fixation on inputs and toward managers' accountability for outputs and consequent outcomes:

"Since a key aspect of accountability for results is transparency of performance information, management information systems would need to be able to provide improved analytical tools for the monitoring and evaluation of outputs and outcomes ... to support results-based performance reporting ...

The creation of a results-based budgeting framework would represent a substantial shift away from input control ... It would also require a shift in the management culture of the Organization as a whole.

The Secretary-General believes that this proposed change would provide Member States with increased transparency in the delivery of mandated outputs, using measurable performance indicators, as well as providing a sound basis for an increase in efficiencies in their implementation.

Should a policy decision be agreed in principle by the General Assembly ... any prospective procedures would need to be presented for approval prior to their introduction."

"Renewing the United Nations: A programme for reform: Report of the Secretary-General; Addendum: Results-based budgeting," UN document A/51/950/Add. 6 of **12 November 1997**, paras. 10-11, 20-23.

Meanwhile, the OIOS found in 1998 that the Secretariat's confidence that managers could (and would) develop and apply their own performance and monitoring systems was misplaced. Just as in past decades, the OIOS reported that:

"The quality of departmental submissions received by OIOS for the 1996-1997 programme performance period clearly indicates that, in many departments and offices, there is still inadequate commitment to oversight, and, consequently no coordination or managerial mechanism that collects and analyses on a routine basis information on the progress made and results achieved under the various activities and programmes. Many departments still do not have either a senior planning and coordination function ... or a unit to provide coordinated feedback on the success and shortfalls in programme implementation. [Progress requires that programme managers recognize] ... such systems as basic management tools for improving efficiency and effectiveness of implementation."

"Report of the Secretary-General on the activities of the OIOS", UN document A/53/428, **23 September 1998**, Preface, para. 184. [emphasis added]

A thought-provoking analysis of the UN experiment with results-based budgeting and planning, in a 2002 JIU report, made a detailed exploration of the shortcomings encountered by not adapting the process to the needs and realities of international organizations. It urged constant review of the methodology of the process, and further adaptation and precision, to achieve a much more serious, integrated, and focused approach.

Joint Inspection Unit, "Report ... on the results approach in the United Nations: Implementing the United Nations Millennium Declaration," UN document A/57/372, of **3 September 2002**.

In 2002, as part of his "second wave" of reforms, Mr. Annan did propose some process adjustments to the PPBE system, although not in the systematic way suggested in the JIU report. Under the theme of "Allocating resources to priorities", he admitted that :

"The present United Nations programming and budgeting system is complex and labour-intensive. It involves three separate committees, voluminous documentation and hundreds of meetings. Changes proposed ... include a medium-term plan covering only

two years (rather than four) ...

The budget document itself would be less detailed and more strategic, and would give the Secretary-General some flexibility to move resources according to needs. [Also] ... intergovernmental review of plans and budgets should henceforth be conducted exclusively in the Fifth Committee of the General Assembly [rather than shared with the CPC] ... Measures will be taken to streamline peacekeeping budgets, and to improve the management of the large number of trust funds through which Member States provide voluntary contributions to supplement the regular budget."

"Strengthening of the United Nations: An agenda for further change: Report of the Secretary-General," UN document A/57/387 of **9 September 2002**,
"Summary, section V," p. 3.

Some of these changes could help mitigate the worst of the process problems of the existing UN PPBE system. But they still do not address the basic issues raised by Bertrand in 1986: the need to establish meaningful General Assembly decision-making processes, related to realistic and accountable UN programme proposals and follow-up, that are useful in the "real world."

The US General Accounting Office concluded in its report on UN management reform progress of February 2004 that performance-oriented budgeting was beginning to be adopted, linking budgeted activities to performance expectations. However, two other essential elements -- a monitoring and evaluation system, and procedures for shifting resources to meet program objectives, did not exist. Although the Secretariat has been making gestures at systematic evaluation for decades the GAO reported that

"In 2002, the ... [OIOS] found that program managers and department and office heads were not complying with U.N. regulations. ... nearly half of program managers were not regularly monitoring and evaluating program performance. In addition, program managers were not held accountable for meeting program objectives because U.N. regulations prevent linking program effectiveness and impact with program managers' performance. U.N. officials told us that a more mature program monitoring and evaluation system is needed before program managers can be held responsible for program performance.

We found that there were a variety of problems ... Most programs do not have comprehensive monitoring and evaluation plans ... managers ... did not directly review ... [evaluation results] in [more than half of the] programmes surveyed in 2001 ... overall, evaluation findings were not used ...

The Secretary-General tasked the ... OIOS to develop a strategy to systematically evaluate and monitor programme results and to introduce information systems needed ... and expects to have a complete system by 2006."

U. S. General Accounting Office, United Nations: Reforms progressing, but comprehensive assessments needed to measure impact, GAO 04-339, **February 2004**, pp. 19-23 [22-23].

IO Watch finds this brazen behaviour by many or most UN managers amazing:

- Half the managers ignored UN regulations, and no one said "Do it!?"
- UN regulations somehow prevent linking managers' programme results with their performance, and no one said "Change that, now!" (let alone asking how such a thing could ever have happened)?
- UN officials say a "more mature" monitoring and evaluation system is needed before managers can be held accountable, after FORTY YEARS OF PRESSURE from expert groups and the General Assembly on this issue? [see the 1966, 1972a, 1975a, and subsequent entries in the third paragraph of this subsection.]
- UN managers didn't have evaluation plans, or review evaluation results, or use evaluation findings, and no one objects or cracks the whip? Please!

Worst of all, the old UN Secretariat "shell game" of reform implementation seems now to be back in full force. Despite all the foot-dragging history of pretending to prepare to properly use monitoring and evaluation, OIOS is to develop "a strategy" and introduce "information systems needed" so that one can "expect" (not promise) a complete system BY 2006. Thereafter, the Secretariat can surely "test" the system for a few years, before unleashing some other delaying routine, or burying it in new grand management reforms from a new Secretary-General?

If ever evidence was needed that the UN Secretariat managers and senior officials at all levels will never allow themselves to be held accountable for their performance, the above GAO report provides it. IO Watch finds it very sad that NO ONE PROTESTS, at least among the Member State diplomatic missions, that are supposed to provide "due diligence" and fulfill a fiduciary responsibility (alongside the Secretary-General) for the billions of dollars provided to these managers every year. As a wonderfully wry description of prevailing UN funding processes states:

"just leave the money on a tree stump in a clearing in the middle of the forest in the moonlight at midnight."

As the UN struggles to (perhaps) close its major performance management gaps, the General Assembly, once again, as in so many prior decades, has dutifully emphasized the need to strengthen the monitoring and evaluation system. It requested the Secretary-General to entrust the OIOS, in collaboration with the JIU, to prepare another report on this topic for the General

Assembly to consider at its sixtieth session in 2005.

"Strengthening of the United Nations: an agenda for further change," General Assembly resolution A/58/269 of **3 March 2004**.

The UN "diplo/manager" culture seems as powerful as ever. The archive sections that follow provide more information on just how far this current situation has deteriorated, beginning with the next subsection on The winner: "free the managers" .

The concluding section on Recent Developments will revisit this sorry situation, beginning with the topics of Management culture deterioration and Corruption characteristics in the subsection on The UN, Alone and UNaccountable , before moving on to corrective actions that can and must be taken to end this perpetual performance and management systems shortfall.