

## MANAGEMENT REPORTING

Closely related to the neglected PPBE monitoring and evaluation problems are the UN processes (they are so disorderly that one cannot possibly call them true systems) for overall management reporting to the General Assembly and other intergovernmental decision-making bodies. Secretariat reports have long been the subject of weary and often angry criticism from Member States and the General Assembly as a whole, for their sheer volume, wordiness, lack of meaningful content, and tardiness.

The JIU produced a series of reports during the 1984-1995 period analyzing these entrenched serious weaknesses in Secretariat management reporting processes. A first report found that, despite repeated requests to reduce the volume of documentation, ECOSOC was:

"in danger of being suffocated, instead of informed, by [108 reports with 4,000 pages of "pre-session documentation" alone, plus some 2,500 pages of sessional documents -- draft resolutions, summary records, official statements, etc] ...

... presentation has not improved despite [many resolutions] calling for conciseness ... The documentation is always distributed so late that many reports cannot be taken into account during the debate. And above all, a more thorough examination of the content of the documents shows that the conception of many of them should be completely renewed ... [and] genuinely adapted to the needs of the Council."

Joint Inspection Unit, "Reporting to the Economic and Social Council", UN document A/39/281, **1984**, p. 2.

The report carefully analyzed the weaknesses of specific reports. It concluded that the overall situation greatly hampered ECOSOC policy formulation and required urgent corrective actions. The Secretary-General subsequently:

"agreed that too many Secretariat documents were descriptive rather than analytical, did not always identify key policy issues, and lacked policy recommendations. He also noted that while Secretariat reports tended to rely cautiously on established views, intergovernmental bodies often requested routine reports as a substitute for a search among members for compromise, concession and agreement. However, he endorsed JIU's conclusions and stated that efforts would continue to make documents more analytical, highlight policy issues, and prepare more concise and consolidated reports."

"Reporting to the Economic and Social Council" Further comments of the Secretary-General, UN document A/40/284, **1985**, paras. 7-8,

as summarized in Joint Inspection Unit, "Advancement of the status of women in the United Nations Secretariat in an era of 'human resources management' and 'accountability'": A new beginning?, JIU/REP/94/3, A/49/176, 1994, para. 95.

As noted at various places in this website, in 1985 a rebellion in the General Assembly's Fifth Committee, which expressed strong dissatisfaction with poor UN oversight and performance reporting, marked a very short-lived "high-water mark" in Secretariat aspirations to improve Secretariat management reporting. The sharp criticisms of poor reports led the UN's top manager to agree, and to state quite clearly that:

"Member States have ... stressed the need to be told, more clearly and more extensively ... what has been the programmatic performance of the Secretariat, which outputs have been delivered, and with which result....

Let us strengthen the monitoring and evaluation functions ...

Let us say clearly and dispassionately what has been done and with which result, and equally what has not been done and why....

Let us produce more analytical performance reports ....

I find the essential problem one of better and more transparent information, thus permitting better decisions."

"Statement", Response to the above criticisms by UN Under-Secretary-General for Management Patricio Ruedas **12 November 1985**, as quoted in UN 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, p. 5.

However, since then not much has changed. In 1988, a JIU report on overall UN programme performance reporting cited the above 1985 discussion, but found that UN performance reporting was still incomplete, awkwardly timed, and lacked sound methodology and analytical content. The JIU concluded that

"For almost 40 years, the General Assembly and the Secretariat have been working to establish an orderly system of planning and review of United Nations programmes. ... but the system remains incomplete -- and seriously weakened -- because an essential element is still missing: there is no regular, systematic [UN] reporting on programme performance and results to top management and intergovernmental bodies. ...

... an interim 'programme performance report' ...[established in 1980 provides] only a very mechanistic tabulation of the thousands of programme 'outputs' produced, which tells intergovernmental bodies almost nothing about actual programme results, efficiency and effectiveness relative to the objectives which were set.

Substantive, comprehensive performance reports would finally integrate monitoring and evaluation as normal working tools for programme decision-making ... and strengthen programme formulation and implementation by providing timely progress and results information ... and clearer accountability and programme transparency."

"Reporting on the performance and results of United Nations programmes: Monitoring, evaluation and management review components", UN document A/43/124, **1988**, paras. 1-5.

The 1988 report also provided an in-depth analysis of major problems with current Secretariat "programme performance"

reports. They included:

1. Incomplete coverage
2. Awkward report timing
3. Fragmented programme review structure
4. Continuous programme changes
5. Identification of priorities
6. Marginally useful activities
7. Separation of programme and financial data
8. Methodological shortcomings
9. [and, last and most importantly] Lack of analysis"

Chapter III.B., "Major problems with current reports," in "Reporting on the performance and results of United Nations programmes: Monitoring, evaluation and management review components", UN document A/43/124, **1988**, paras. 29-120.

The 1993 JIU report on UN accountability and oversight needs found that the quality of general UN "assessment" reporting seemed to have changed slowly, if at all.

"A clear illustration ... was the Secretary-General's 1989 'final report' on the ... report of the 'Group of 18' experts. Although it 'encompasse[d] all actions' and 'illustrate[d] progress accomplished', it was only an information report ... [that had to be] supplemented in 1990 with an expressly analytical report which followed a specific framework established by the General Assembly. [Too many] recent Secretariat reports are ... still of the 'on the one hand ... on the other hand ... very difficult ... others have failed ... one might try ... will keep under careful review' type.

Reports nominally of the "Secretary-General" ... are in fact prepared by anonymous authors whose experience and competence ... is unspecified. They usually contain no explanation of scope or methodology used, and do not crisply document and summarize past reporting on the topic ... They gloss over rather than pinpoint problems, and still lack summaries, analysis of options, and firm conclusions and recommendations. This vast amount of 'assessment reporting' thus severely hampers United Nations accountability and oversight. It ties up scarce staff resources for trivial rather than useful reporting, clogs reporting channels with documents of limited value, and deprives top management and governing bodies of the substantive information they need to make effective policy decisions."

Joint Inspection Unit, "Accountability and oversight in the United Nations Secretariat", UN document A/48/420, **1993**, paras. 118-119.

The JIU report also noted it and others had often raised the possibility of external reviews of Secretariat performance, but that the Secretary-General had flatly disagreed in 1985 and had raised procedural objections, and the CPC had been ambivalent on this issue. However, the situation seemed to be changing in the early 1990s:

" ... the Secretary-General has ... enlisted a series of external consultants, often working 'pro bono,' to deal with important management reform and improvement matters in the Secretariat. ... Unfortunately, however, governing bodies and Member States do not see the work, the reports, or the results of these consultants. They thus do not benefit from expertise and fresh perspectives which could stimulate and inform their own decision-making responsibilities and deliberations on management matters. ...

The Inspectors still believe that the General Assembly and ECOSOC should be able to establish at least some independent management consultant reviews and reporting for priority topics, [since a JIU report a decade before had found that more than one-third of the UN system organizations had had some type of external evaluation study made recently] to complement the Secretary-General's own use of such consultants and existing external review efforts."

Joint Inspection Unit, "Accountability and oversight in the United Nations Secretariat", UN document A/48/420, 1993, paras. 113-114,

[Note: the second report referred to is Joint Inspection Unit, "Third report on evaluation in the United Nations system: Integration and use," UN document A/41/202, **1985**, paras. 11(c) and Annex 1.]

In 1994, a JIU report chapter examining the "new era" of human resources management found that because there had been no regular comprehensive reporting on substantive human resources matters, the General Assembly had relied on requests for *ad hoc* reports. Unfortunately, this pattern of serious requests, feeble responses, and Assembly dissatisfaction was becoming an epidemic, as shown by reporting problems in 1993, as the General Assembly:

" ... expressed concern at problems of late issuance of documentation, inadequate implementation of some Assembly mandates, and ... stressed again the importance of sustained, timely and substantive dialogue and consultations between the Member States and the Secretary-General;

regretted that a report of the Secretary-General on restructuring and efficiency did not provide an analysis ... as called for, and requested a new, analytical report;

regretted that a report on the accountability and responsibility of programme managers did not provide an adequate response to [Assembly requests of 1991, 1992, and 1993];

urged the Secretary-General to make 'without delay' a complete review of the existing performance evaluation system ... to develop it into an effective system ..; and

regretted that a report on the administration of justice in the Secretariat, called for in 1990, had not been submitted, and requested a comprehensive review and report thereon no later than 1994."

United Nations personnel policy, reporting, and dialogue have thus gone full circle, returning to the unfortunate situation that JIU found 23 years ago in 1971: a strong dissatisfaction among Member States, senior officials, and staff at seemingly endless personnel discussions, and a lack of actions to establish and use modern personnel management techniques in the Secretariat."

Joint Inspection Unit, "Advancement of the status of women in the United Nations Secretariat in an era of 'human resources management' and 'accountability'": A new beginning?, UN document A/49/176, **1994**, paras. 103-104.

A final JIU report on Secretariat management reporting in 1995 concluded that:

" ... It appears that many, if not most, Secretariat management reports are still as vague and uninformative as they were a decade ago, and far short of ... clear reporting on programme performance. ...

Another fundamental management reporting problem is the weakness of the primary reporting tools -- monitoring and evaluation reports. The 1988 JIU report on programme performance reporting analyzed in detail the biennial monitoring reports,

particularly their tardy, untimely, and mechanistic tabulation of thousands of programme 'outputs', which told intergovernmental bodies little about actual programme results and efficiency. Similarly, programme evaluation reports were often of good quality but covered only a few programmes, and self-evaluation was under-developed and essentially for internal use by programme managers. In addition, neither the internal audit nor the management services unit did any external reporting. Thus, intergovernmental bodies did not have the information on programme performance and results they needed to help determine future programmes and improve operations.

The Secretary-General's 1994 report on the new accountability and responsibility system finally agreed that the programme performance report is a mechanical summation of a wide mixture of outputs with 'not necessarily meaningful' implementation ratios, and that in-depth evaluation studies are too slow and too few. He announced plans to use self-evaluation to focus the programme performance report more on assessing results, increase the pace and problem-solving content of in-depth evaluations, and to make the financial data in the programme budget performance report more analytical. However, ... it appears that monitoring and evaluation ... will continue to provide only a small portion of the performance reporting and analysis that the Fifth Committee requires."

Joint Inspection Unit, "Management in the United Nations: Work in progress", UN document A/50/507, **1995**, paras. 156-158.

[Note: The Secretary-General's 1994 report referred to is "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. 70-75.

The JIU did find some positive examples of change. The new OIOS was starting to provide some reports to the General Assembly (see the OIOS section following). The Secretariat had issued a "lessons learned" report on UN humanitarian aid in Rwanda [but it fell far short of the later highly-critical "genocide" reports thereon], and the Secretary-General had agreed to allow the European Communities "certain forms" of audit access on projects that they financed. And an external review of UN much-criticized procurement processes was published in 1994, with a Secretariat report in June 1995 on corrective actions being taken.

Joint Inspection Unit, "Management in the United Nations: Work in progress", UN document A/50/507, **1995**, para. 159.

[Note: The outside procurement review cited is the "Procurement study: Report", High-level Procurement Group, United Nations, **December 1994**.

The JIU also observed, however, that the Fifth Committee was sinking (as was ECOSOC a decade before) under a flood of documentation, and that certain basic reporting reforms could help stem this flood. It recommended that the Fifth Committee require the following changes for reports made to it (which could apply to the General Assembly and other intergovernmental bodies as well):

"Summary : Secretariat reports should emulate [most other UN system organizations and] ... require that every document have a brief summary at the front ... [to assist] busy readers.

Contents: The many Secretariat reports which omit a table of contents are

a great disservice, and almost an insult, to readers ... all reports should contain [one].

On time: [many reports are very tardy] ... the 'six-weeks rule' for circulating documents to Member States before discussion should be much more firmly enforced, with sanctions ....

Action-oriented: ... Cautious and bland overviews of past efforts and current conditions should be replaced with specific (and time-limited) proposals for corrective action.

Accountability: ... [Under the new accountability system reports should clearly identify] ... the specific unit ... responsible for preparing each report ...

References: Present Secretariat reports contain almost no endnotes, and only vague text mention of a 'prior report' [or a cursory and obscure bibliographic notation] ... appropriate citations, with document titles, dates, and paragraph references should be added [to show a professional, complete, credible, and objective report] ...

Graphics: Most Secretariat management reports provide very few, if any, charts and graphs ... and tables are often [endless pages of details] ... instead of succinct quantitative summaries. One good picture continues to be worth a thousand words. In an era of 'desktop publishing,' the Secretariat should join other System organizations in providing ... many more report tables and graphs that clearly and concisely show major trends, patterns and status. ...

Question period: ... much more impact can sometimes be achieved by periodic appearances of key officials before the Fifth Committee for a dialogue ... this practice occurs widely in national governments ...

Necessary and substantive: ... intergovernmental bodies must do their parts ... not request 'a report' as a way to postpone or avoid their responsibilities for negotiations and discussions ... but require instead only those reports [essential to help] fulfill their oversight and policy-making functions.

Focused: [In addition] ... the intergovernmental bodies should state as clearly and specifically as possible the substantive issues which the requested Secretariat report should address."

Joint Inspection Unit, "Management in the United Nations: Work in progress", JIU/REP/95/8, UN document A/50/507, **1995**, paras. 164165.

The above list appears to provide a reasonable list of what any public organization should expect as management reporting for efficient policy and decision-making. While there seems to have been no other overall assessment of Secretariat reporting since this 1995 effort, however, the most recent reports indicate that that old habits of bad reporting die hard.

Some progress has been made in adopting more attractive report formats and more concise presentations, but Secretariat reports still do not always include summaries or tables of contents. They still make very poor use of graphics and summary charts, and are not submitted in a timely fashion. One very key development is that, beginning with the year 2000, reports and resolutions of the General Assembly and the Security Council, and selected other documents are now online and available to the public, rather than buried deeply in one of the limited number of UN depository libraries as in the past.

[These documents are available from the UN Documentation Center at [www.un.org/documents](http://www.un.org/documents).]

The most serious continuing problem is that most Secretariat reports still merely discuss ongoing activities, including reform initiatives, in sweeping terms and with many assurances of good intentions and expectations. They do not yet frankly address problems, set target dates for corrective actions, or assess results obtained and specific progress made. Further, there have been some significant external reports, such as the "Brahimi report" in 2001 on peacekeeping difficulties, and the Ahtisaari report on serious UN security management lapses in the Baghdad bombing of UN facilities in late 2003. But otherwise little has been done to follow the very promising precedent of the 1994 Procurement Study and follow-up report that were noted above.

In 2002, as part of his continuing reform efforts, Secretary-General Annan made what seems to have become something of a ritual promise about stemming the flood of Secretariat documents to the multiple UN intergovernmental bodies.

"After years of major cost cuts and staff reductions to streamline the United Nations bureaucracy, Secretary-General Kofi Annan today proposed a program of more modest changes to make it 'a more effective instrument.'

Mr. Annan laid out a strategy for fewer talk sessions and reports on back-burner issues, noting that the United Nations secretariat held 15,484 meetings and produced 5,879 reports -- many translated into several languages -- in 2000 and 2001. He promised to review all United Nations activities 'to make sure we are doing what matters, and not wasting time or money on out-of-date or irrelevant tasks.'

Julia Preston, "Annan proposes fewer reports and less talk for a better U.N.," New York Times, **September 24, 2002**.

In light of Mr. Annan's subsequent calls for drastic and fundamental reform of the UN in September 2003 (cited elsewhere in this archive), it would appear that the problem of overwhelming and disorganized UN documentation and management reporting continues relentlessly on, and that the same assurances that were made about improving such reporting in 1984 and 1985(see above) are still being made two decades later, without any real appreciable change ever having occurred.

As with other UN management systems of the 1990s, the form of management reporting is present, and somewhat improved, but the critical elements of substantive content, well-focused analysis, and corrective actions and new directions are still missing. The UN is not keeping up with comparable organizations and governments around the world in strengthening its decision-making processes, and providing transparent, readable, and action-oriented management reports to the General Assembly and the public.

The UN Secretariat recognizes the pressure to do a better job of reporting on results and impact, particularly concerning its management reforms, rather than merely discussing "mechanisms" installed or policies promulgated. In 2002 and 2003 it attempted several such reports, but only one, on management improvement measures (see next subsection) seems to be systematic and action-oriented. The General Assembly has thus increased the pressure, stating in a May 2003 resolution that it:

"Requests the Secretary-General to report to the General Assembly in a comprehensive manner on the achievements of the human resources management reform ...

Further requests the Secretary-General to ensure that all future reports on the implementation of the human resources management reform focus on the results of such measures."

"Human resources management reform," General Assembly resolution 57/305 of 1 May 2003, Part II, paras. 4 and 6.

Similarly, the 2004 US GAO follow-up report on UN reforms stated that the Secretariat:

"does not periodically and comprehensively assess the impact of reforms on the effectiveness of U.N. operations. Given that the Secretary-General does not provide regular, comprehensive reports on the overall status and impact of reforms, it is difficult to hold staff accountable for implementing these reforms and their impact is unclear. In addition, the 2002 reform agenda did not specify short- and long-term goals or establish expected time frames for their completion -- practices that increase the transparency and accountability of the reform process. Adopting key practices in management, oversight, and accountability for reforms, such as systematic monitoring and evaluation, could facilitate the achievement of the Secretary-General's overall reform goals."

U. S. General Accounting Office, United Nations: Reforms progressing, but comprehensive assessments needed to measure impact, GAO 04-339, **February 2004**, p 36.

This very important issue of poor management reporting, and the lack of accountability and transparency which it produces, is discussed further in the concluding major section of this archive, Recent Developments :

-- in the subsection on The UN, Alone and UNaccountable , under the topics of resource ambiguities, public relations rather than performance, reporting evasiveness, and whether the UN is another Enron?;

-- in the subsection on Other Major Problems , under the topic of a Grand lack of focus; and

-- in the concluding section on Answers: A Starting Point, under the topics of a true global strategy, establishing a General Assembly audit subcommittee, and annual results

reporting and annual resource status reporting to the  
General Assembly