1. In decision 80/44 the Governing Council had in addition requested executing agencies of UNDP-financed projects to provide it, through the Administrator, on an ex post facto basis, with a detailed report showing the elements of support costs incurred in the preceding year in executing operational activities for development. The Administrator, in consultation with the agencies, had been requested to develop a suitable format for the annual report to the Governing Council. The Committee recalled that it had, at its last session, recognized that this request had not been intended to require the operation of cost-measurement systems - which, as the organizations had indicated in the Governing Council, would not be justified in terms of costs and benefits - and that it could lead to complications, difficulties and unreasonable costs unless the reports were prepared in a simple and practical manner. The Committee had expressed the hope that means could be found through which the organizations could produce the substance of the information requested on the basis of documents required for management purposes and for reporting to governing bodies, and had decided to include this subject in its agenda until a suitable format could be found.
2. In the meantime the subject had been discussed at the Inter-agency Consultative Meeting (Financial Matters) held from 2 to 5 December 1980. At that meeting UNDP had confirmed that the re-introduction of cost measurement systems was not envisaged. It had been asked to determine what information was currently available in each agency which could produce the substance of the information requested by the Governing Council, to determine the common denominators in this information and to develop a format for the report. The Committee now had before it UNDP's analytical summary of the information communicated to it by the organizations.

3. The Committee held a general discussion of this material. Some organizations pointed to the limitations placed by their governing bodies on the type of information that they could supply to other organizations, and on the related costs. Attention was also drawn to the difficulties of analyzing the available information on the basis indicated by UNDP. In the absence of comparable information for all organizations a suggestion was made that individual narrative presentations would be preferable to a consolidated tabular report.

4. The Committee agreed that an effort should be made to devise an acceptable format on the basis of the information provided to UNDP. On that assumption the organizations were requested to send to UNDP, before the end of April, their comments on the analytical summary (Annex to AGC/1981/FB/18). UNDP would then endeavour to propose a format for the report requested by the Governing Council. That format should be circulated to the members of CCAQ as far in advance as possible of the Committee's next session.