1. In 1999, UNDP contributed to the preparation of several reports of the Joint Inspection Unit (JIU) through its direct inputs as well as through its inputs and comments via the Administrative Committee on Coordination (ACC). The reports included: (a) Review of the Administrative Committee on Coordination and its machinery (JIU/REP/99/1); (b) An evaluation of the United Nations International Research and Training Institute for the Advancement of Women — INSTRAW (JIU/REP/99/2); and (c) Results-based Budgeting: the experience of United Nations system organizations (JIU/REP/99/3).

2. The present report summarizes the general scope of the JIU reports and highlights recommendations of particular relevance to UNDP, noting the comments made by UNDP to the final reports and indicating any particular points for consideration or action by the Executive Board.

Review of the Administrative Committee on Coordination and its Machinery (JIU/REP/99/1)

Scope

3. The objective of the report is to contribute to ongoing initiatives geared at strengthening the effectiveness and impact of the ACC and its machinery and at improving its interaction with intergovernmental bodies in general and with those having a mandate for system-wide coordination in particular. The report concludes that ACC is the only forum that brings together the executive heads of all organizations of the United Nations system, under the chairmanship of the Secretary-General. Recent initiatives, in line with the guiding principles agreed upon by ACC, have brought a better sense of leadership and ownership among ACC members. As a unique forum for furthering inter-secretariat cooperation and coordination in the United Nations system, ACC should remain relevant to all its participating organizations, in a constantly evolving international environment. ACC is increasingly involved with policy issues and, in a world of global communications where the image is often the message, the current name may wrongly convey the message that it deals only with the administrative aspects of coordination. The report therefore contains a recommendation that executive heads should pursue more actively their consideration of a new name for ACC.

Recommendations of interest to UNDP

4. The recommendations contained in the report call for, inter alia: (a) executive heads to continue to abide by the guiding principles that have set conditions for
improving the effectiveness and impact of ACC by reinforcing their unity of purpose — they should reinforce the leadership role of the Secretary-General as Chairman of ACC, and the lead role of other executive heads and their respective organizations as lead agencies in their specific mandates and competencies; (b) ACC to continue to demonstrate the relevance and impact of its work by addressing issues that lend themselves to system-wide scrutiny, by developing policy-oriented and forward-looking agendas, by ensuring a more action-oriented implementation of its outcomes; (c) executive heads to submit in due course a proposal for a new name for ACC that would better reflect the changes in ACC scope and functions to the Economic and Social Council; (d) ACC to implement new working methods to facilitate interaction among the four standing committees, to ensure a comprehensive look at all issues by the Organizational Committee of ACC before ACC meetings, to ensure empowerment of the Organizational Committee, the Consultative Committee on Programme and Operational Questions (CCPOQ) and the Consultative Committee on Administrative Questions (CCAQ); (e) ACC to keep streamlining its coordination mechanisms as the targets through periodic reviews of the structure of the ACC machinery and, in this context, to propose ways and means for avoiding duplications in the area of staff training, to pursue the review of the ACC Subcommittee on Nutrition and to examine the need to have the Inter-Agency Standing Committee (IASC) become part of the ACC machinery; (f) all members of ACC to provide secretariat support for ACC; (g) the Secretary-General to submit to the Economic and Social Council indications on efforts made towards a system-wide coordinated management of information; (h) ACC to promote web sites under pertinent activities; (i) the General Assembly to call upon Member States to complement inter-agency coordination efforts by secretariats; (j) legislative bodies that have not yet done so, to request the executive head to submit, under a specific agenda item, a periodic report on measures taken or envisaged to ensure appropriate coordination and to reinforce the unity of purpose of the system as a whole; (k) legislative bodies to request from executive heads a more complete and transparent submission of financial implications related to the inter-agency coordination process; (l) the General Assembly to reaffirm its own role in approving, on behalf of the system, the total budgets of all jointly financed secretariats.

Comments by UNDP

5. UNDP, through its direct participation in ACC and its machinery, has provided its own comments in the context of ACC itself. These comments were integrated in the note of the Secretary-General transmitted for the consideration of the members of the General Assembly and which reflects the Secretary-General's own comments as well as those of the Administrative Committee on Coordination (A/54/288/Add.1). UNDP fully supports the comments provided by the note of the Secretary-General. The General Assembly is expected to consider and take full action on this item of its agenda of the resumed fifty-fourth session in 2000. UNDP is also in agreement with the general comments of ACC on the JIU report: (a) ACC members welcome the objective of the report and its timeliness in the context of the reforms within the United Nations system as well as the ongoing transformation in the functioning of ACC and its subsidiary machinery; (b) ACC members further note that the review of the reform of ACC presented in the report gives a balanced assessment of the evolution of the Committee and of the new culture of consultation and cooperation within which ACC now operates; (c) ACC members have unceasingly pursued ideas and initiatives to strengthen their ability to coordinate system-wide activities and to promote closer cooperation within the system in the pursuit of common goals of member states; (d) ACC members recognize that a fundamental shift in culture and attitude of its membership is making it possible to use new and more effective modalities of coordination; (e) the reform of ACC has been an integral part of the overall reform of the United Nations system. ACC has recognized that a common feature of the reform processes has been a strong emphasis on broadening partnership within the system, as well as with other international organizations and the wider civil society; (f) with regard to ACC interactions with intergovernmental bodies, particularly the Economic and Social Council, it is to be noted that this has been greatly facilitated and encouraged by the transformations that have been taking place within the Council itself. The renewal of the Council has been paralleled and encouraged by a new spirit of motivation and a growing culture of consultation and
cooperation in ACC; (g) both individually and collectively, the ACC executive heads are renewing their efforts to engage their governing bodies more systematically on system-wide issues and concerns; (h) the ongoing renewal in the Economic and Social Council has enabled the Council to carry out its coordination function in a more meaningful manner i.e., the extensive dialogue between the Council and the Bretton Woods institutions; (i) in its own deliberations, the Council's new working methods have made it possible for the system to have a more business-like discussion on issues of concern for the international community, share information and seek policy guidance from Member States. The revitalization of the Economic and Social Council and the renewed dialogue with the United Nations system is creating a new environment that provides for improved coordination; (j) the recent reforms have thus gone a long way to achieving greater policy coherence and functional complementarity within the system, strengthening the system's collective capacity for forward planning and strategic thinking and enhancing the system's flexibility and rapid response capacity to major international developments and crises; (k) the executive heads remain committed to seeking further improvements that could serve to enhance relevance and effectiveness in the activities, structures and methods of work of ACC machinery; (l) ACC members consider the JIU report timely and helpful in their own efforts to further the transformation of ACC and its machinery. In 2000, ACC is expected to take further decisions on the future of its work and working methods, keeping in mind the JIU analysis and recommendations.

Recommendations of interest to UNDP

7. Among the key recommendations of the report are that: (a) the Institute should continue its work to fulfil its mandate with the commitment — and commitment — of Member States, notably through their voluntary contributions; (b) several actions are required to raise the visibility of the Institute, strengthen its resource mobilization function, and raise the rate of return to fund-raising activities; (c) the Institute should be appropriately staffed in terms of quality and quantity; (d) the administrative arrangements with the United Nations Secretariat should be improved; (e) Member States could consider an amendment to the statute of INSTRAW to permit a subvention from the United Nations regular budget; (f) Member States should restate their commitment to the mandate of INSTRAW in the context of United Nations programmes for the advancement of women. The division of labour between the Division for the Advancement of Women, INSTRAW and the United Nations Development Fund for Women should be carefully monitored to avoid overlap and duplication; (g) the Institute should develop a vision of the future by putting forward the “Strategic Plan and Work Programme 2000-2003” and by developing strategic partnerships with other United Nations organizations, bodies, programmes and funds.

Comments by UNDP

8. UNDP fully shares the JIU view on INSTRAW. The United Nations needs and could benefit from a strengthened institution like INSTRAW that can provide a coordinated approach to research and training to support gender equality and women’s empowerment. In that context, UNDP and INSTRAW have recently developed a new strategic partnership that provides for the establishment of an electronic gender awareness, information and networking system (GAINS) for disseminating information from all countries, conducting research, engaging in capacity-building and networking, taking into account the special needs of developing countries. Additionally, UNIFEM and the Division for the Advancement of Women, which
together with INSTRAW founded the Women Watch web site (http://www.un.org/womenwatch), can cooperate closely with INSTRAW and UNDP on GAINS in using new information and communication technologies to support a strengthened United Nations system on behalf of women. Women Watch is the electronic gateway to information about women produced by United Nations organizations. UNDP, as well as the resident coordinator system at the field level, will continue to draw on INSTRAW expertise in evaluating and formulating activities under their mandates.

Results-based Budgeting: the experience of United Nations system organizations (JIU/REP/99/3)

Scope

9. The objective of the report is to learn from the experience of other United Nations system organizations with results-based budgeting (RBB) for assisting Member States in considering the proposal on results-based budgeting for the United Nations. The report concludes that: (a) the applicability of the experience of the specialized agencies and the International Atomic Energy Agency (IAEA) with RBB, and RBB-like techniques to the United Nations are somewhat limited in view of the still preliminary level of development of RBB in the other organizations; (b) the experience of the specialized agencies and IAEA has been mixed with regard to concerns raised about the use of RBB for the United Nations; (c) their experience indicates problems or difficulties that require special attention, notably in the area of definitions, measurements, approaches; (d) their experience has revealed the increased governance function by Member States (as a result of RBB), the importance of a medium-term plan; the need for qualitative and quantitative analysis of results; (e) there is a growing common understanding across organizations of the use of RBB techniques to achieve increased transparency and accountability; (f) like other methodologies, the benefit of the RBB technique will be determined by the care and judgement of both the Secretariat and Member States in their concerted efforts to apply it; (g) success will be conditioned by a climate of trust and understanding between Member States and the Secretariat.

Recommendations of interest to UNDP

10. The key recommendations of the report are the following: (a) in order to ensure appropriate guidance from Member States in resolving the problem of the lack of agreed definitions for key RBB terms, the glossary of financial and budgetary terms should be reviewed and commented upon by the appropriate bodies of the United Nations system organizations; (b) an open-ended working group should be established at the level of the Fifth Committee of the General Assembly; (c) subject to a General Assembly decision to use RBB for the United Nations, the United Nations Staff College and the United Nations Institute for Training and Research (UNITAR) should be invited to conduct seminars and workshops to help to familiarize staff and representatives of Member States with RBB; (d) future reporting on RBB should include a comprehensive assessment of changes that would be required to ensure that the organization is ready for RBB; (e) the Secretary-General should submit to the General Assembly a report with recommendations on how to reflect external factors in the accountability of programme managers under RBB; (f) the Committee for Programme and Coordination and the Advisory Committee for Administrative and Budgetary Questions should be invited to comment on their respective roles under RBB.

Comments from UNDP

11. UNDP endorses the six overall recommendations with the following comments: (a) the concept "activity-based costing" (ABC), which is an intrinsic element of RBB, is not referred to by the JIU. A full application of the RBB approach would entail an identification of which activities contribute to specific goals and results and what the costs of each of the activities would be. This ABC element may or may not be fully feasible in the United Nations context but it would be very useful to assess to what extent it could become part of the approach (or has been already applied); (b) the recommended effort to harmonize key RBB terms should also cover the definition of "programme budgets" and related terms. In other words, it should be
clear when RBB covers budget items and when it covers programme items.

**Executive Board action**

12. The Executive Board may wish to take note of the present report, particularly those aspects of the JIU reports highlighted that have particular relevance to the work of UNDP.